
BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION



Florida Power
A Progress Energy Company

DOCKET NO. 000824-EI

**MINIMUM FILING REQUIREMENTS
SECTION E - RATE SCHEDULES**

**ALLOCATED CLASS COST OF SERVICE
AND RATE OF RETURN STUDY**

**PRODUCTION CAPACITY
ALLOCATION METHOD:
12 CP AND 1/13TH AVERAGE DEMAND**

PROJECTED TEST YEAR 2002

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

ORIGINAL

**Florida Power Corporation
Allocated Class Cost of Service
&
Rate of Return Study
Production Capacity Allocation Method: 12CP & 1/13th AD**

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I. SUMMARY OF CLASS RESULTS

FLORIDA POWER CORPORATION
ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
PROJECTED CALENDAR 2002 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD (IS/CS TREATED AS FIRM)
DOLLAR AMOUNTS IN THOUSANDS

Line No.	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL- ABLE (CS, SS-3)	(7) INTERRUPT- IBLE (IS, SS-2)	(8) ENERGY	(9) LIGHTING (LS) FIXTURE/ MAINT	(10) POLE	
SUMMARY OF RESULTS											
1	TOTAL RATE BASE	\$ 3,665,495	\$ 2,353,138	\$ 134,224	\$ 5,865	\$ 934,012	\$ 9,426	\$ 114,207	\$ 11,457	\$ 62,452	\$ 40,713
DEVELOPMENT OF RETURN:											
2	PRESENT CLASS REVENUE	\$ 1,397,246	\$ 886,989	\$ 61,766	\$ 2,542	\$ 359,989	\$ 4,114	\$ 44,335	\$ 5,283	\$ 21,929	\$ 10,299
3	REVENUE CREDITS	\$ 37,556	\$ 26,948	\$ 1,791	\$ 104	\$ 7,455	\$ 74	\$ 789	\$ 133	\$ 159	\$ 102
4	TOTAL REVENUES	\$ 1,434,802	\$ 913,937	\$ 63,557	\$ 2,646	\$ 367,444	\$ 4,188	\$ 45,124	\$ 5,416	\$ 22,088	\$ 10,401
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,075,248	\$ 689,031	\$ 44,793	\$ 2,214	\$ 270,031	\$ 2,915	\$ 34,364	\$ 4,165	\$ 18,672	\$ 9,060
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 359,554	\$ 224,906	\$ 18,764	\$ 432	\$ 97,413	\$ 1,273	\$ 10,760	\$ 1,251	\$ 3,416	\$ 1,341
7	RATE OF RETURN EARNED (L. 6/L.1)	9.809%	9.558%	13.980%	7.366%	10.430%	13.505%	9.421%	10.919%	5.470%	3.294%
8	RATE OF RETURN INDEX	1.00	0.97	1.43	0.75	1.06	1.38	0.96	1.11	0.56	0.34
DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:											
9	ALLOWED RETURN @ 9.809% ROR	\$ 359,548	\$ 230,819	\$ 13,166	\$ 575	\$ 91,617	\$ 925	\$ 11,203	\$ 1,124	\$ 6,126	\$ 3,994
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ (6)	\$ 5,913	\$ (5,598)	\$ 143	\$ (5,796)	\$ (348)	\$ 443	\$ (127)	\$ 2,710	\$ 2,653
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.631349)	\$ (9)	\$ 9,647	\$ (9,132)	\$ 234	\$ (9,455)	\$ (568)	\$ 722	\$ (207)	\$ 4,421	\$ 4,327
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 1,434,793	\$ 923,584	\$ 54,425	\$ 2,880	\$ 357,989	\$ 3,620	\$ 45,846	\$ 5,209	\$ 26,509	\$ 14,728
13	LESS: REVENUE CREDITS	\$ 37,556	\$ 26,948	\$ 1,791	\$ 104	\$ 7,455	\$ 74	\$ 789	\$ 133	\$ 159	\$ 102
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,397,237	\$ 896,636	\$ 52,634	\$ 2,776	\$ 350,534	\$ 3,546	\$ 45,057	\$ 5,076	\$ 26,350	\$ 14,626
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	1.00	0.99	1.17	0.92	1.03	1.16	0.98	1.04	0.83	0.70

<u>Schedule</u>	<u>Description</u>
1	<i>Summary Class Rate Base, Revenues, Operating Expenses, & Return</i>
2	<i>Details of 'Electric Plant in Service'</i>
3	<i>Details of 'Accumulated Depreciation'</i>
4	<i>Details of 'Net Electric Plant'</i>
5	<i>Details of 'Other Rate Base Items'</i>
6	<i>Details of 'Operation & Maintenance Expense'</i>
7	<i>Details of 'Depreciation & Amortization Expense'</i>
8	<i>Details of 'Taxes Other than Income'</i>
9	<i>Details of 'State & Federal Income Taxes' Based on Cost of Service</i>
10	<i>Details of 'Other Operating Revenues'</i>
11	<i>Components of 'Cost of Capital'</i>
12	<i>Summary of 'Input Allocation Factors'</i>
13	<i>Summary of 'Derived Allocation Factors'</i>
14	<i>Details of 'State & Federal Income Taxes' Based on Present Revenues</i>

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1	<u>RATE BASE</u>								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	6,876,126	4,404,396	247,223	11,237	1,755,049	17,121	217,808
3	TOTAL DEPRECIATION RESERVE	DR11	-3,414,348	-2,159,501	-117,932	-5,439	-895,193	-8,487	-114,133
4	TOTAL RATE BASE ADJUSTMENTS	R871	203,717	108,243	4,933	67	74,156	792	10,532
5	TOTAL RATE BASE	RB91	3,665,495	2,353,138	134,224	5,865	934,012	9,426	114,207
6	<u>OPERATING EXPENSES</u>								
7	TOTAL O & M EXPENSE	OM31	503,135	330,089	20,834	1,360	121,479	1,289	16,546
8	TOTAL DEPRECIATION EXPENSE	DE41	323,658	203,164	11,337	534	81,665	772	10,292
9	TOTAL OTHER TAX & MISC EXPENSE	L591	91,917	58,987	3,362	161	23,360	231	2,934
10	MISC ALLOWABLE EXPENSES	M621	-789	-511	-21	-1	-199	-1	-25
11	TOTAL OP EXP EX INC & REV TAX	OP61	917,921	591,729	35,512	2,054	226,305	2,291	29,747
12	NET FED INCOME TAX ALLOWABLE	I879	129,205	82,967	4,739	205	32,918	334	4,018
13	NET STATE INCOME TAX ALLOWABLE	J979	28,123	18,049	1,027	45	7,168	72	878
14	TOTAL OPERATING EXPENSE	OPEX	1,075,249	692,745	41,278	2,304	266,391	2,697	34,643
15	RETURN ON RATE BASE	R751	359,549	230,819	13,166	575	91,617	925	11,203
16	TOTAL REVENUE CREDITS	Q027	-37,556	-26,948	-1,791	-104	-7,455	-74	-789
17	TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,242	896,616	52,653	2,775	350,553	3,548	45,057
18	PRESENT CLASS REVENUES	R602	1,397,248	886,989	61,766	2,542	359,989	4,114	44,335
19	EXCESS REVENUES	XREV	6	-9,627	9,113	-233	9,436	566	-722
20	TOTAL RETURN EARNED	RETE	359,554	224,906	18,764	432	97,413	1,273	10,760
21	RATE OF RETURN EARNED	RORE	0.09809	0.09558	0.13980	0.07366	0.10430	0.13505	0.09421
22	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.12732	0.20976	0.08646	0.14358	0.20091	0.12478
24	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	PRESENT CLASS REVENUES	R600	1,397,248	886,989	61,766	2,542	359,989	4,114	44,335
26	REVENUE INCREASE JUSTIFIED	RIJD	-6	9,627	-9,113	233	-9,436	-566	722
27	PER UNIT PRES REV	RIJP	-0.00000	0.01085	-0.14754	0.09166	-0.02621	-0.13758	0.01629

NOTE: "REVENUE INCREASE JUSTIFIED" AMOUNTS SHOWN ON LINE 26 MUST BE FURTHER MULTIPLIED BY A 1.002056 FACTOR TO RECOVER REVENUE RELATED CHANGES IN:
 A) UNCOLLECTIBLE EXPENSE AND
 B) REGULATORY ASSESSMENT FEES

FLORIDA POWER CORPORATION
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 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
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SUMMARY OF RESULTS	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE						
2 GROSS ELECTRIC PLT IN SERVICE	GP11	19,682	126,928	76,679	6,876,123	3
3 TOTAL DEPRECIATION RESERVE	DR11	-8,742	-67,274	-37,644	-3,414,345	-3
4 TOTAL RATE BASE ADJUSTMENTS	RB71	517	2,798	1,678	203,716	1
5 TOTAL RATE BASE	RB91	11,457	62,452	40,713	3,665,494	1
6 OPERATING EXPENSES						
7 TOTAL O & M EXPENSE	OM31	2,423	5,653	3,456	503,129	6
8 TOTAL DEPRECIATION EXPENSE	DE41	880	10,454	4,560	323,658	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	288	1,618	977	91,918	-1
10 MISC ALLOWABLE EXPENSES	M621	-1	-17	-12	-788	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	3,590	17,708	8,981	917,917	4
12 NET FED INCOME TAX ALLOWABLE	I879	408	2,181	1,433	129,203	2
13 NET STATE INCOME TAX ALLOWABLE	J979	87	485	312	28,123	0
14 TOTAL OPERATING EXPENSE	OPEX	4,085	20,374	10,726	1,075,243	6
15 RETURN ON RATE BASE	R751	1,124	6,126	3,994	359,549	0
16 TOTAL REVENUE CREDITS	Q027	-133	-159	-102	-37,555	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	5,076	26,341	14,618	1,397,237	5
18 PRESENT CLASS REVENUES	R602	5,283	21,929	10,299	1,397,246	2
19 EXCESS REVENUES	XREV	207	-4,412	-4,319	9	-3
20 TOTAL RETURN EARNED	RETE	1,251	3,416	1,341	359,556	-2
21 RATE OF RETURN EARNED	RORE	0.10919	0.05470	0.03294	0.09809	-2.00000
22 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809
23 RETURN EARNED ON COMMON EQUITY	REQE	0.15270	0.05111	0.01055	0.13201	-3.77935
24 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200
25 PRESENT CLASS REVENUES	R600	5,283	21,929	10,299	1,397,246	2
26 REVENUE INCREASE JUSTIFIED	RIJD	-207	4,412	4,319	-9	3
27 PER UNIT PRES REV	RIJP	-0.03918	0.20119	0.41936	-0.00001	1.50000

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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 PRODUCTION PLANT									
2	BASE	P100 K200	2,388,113	1,468,355	69,327	3,319	734,321	6,663	102,641
3	INTERMEDIATE	P102 K202	378,658	232,822	10,992	526	116,434	1,056	16,275
4	PEAKING	P104 K204	395,655	243,272	11,486	550	121,660	1,104	17,005
5	PRODUCTION PLANT IN SERVICE	P121	3,162,426	1,944,449	91,805	4,395	972,415	8,823	135,921
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T100 K200	15,414	9,477	447	21	4,740	43	662
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	2,755	1,694	80	4	847	8	118
9	GEN. STEP-UP - PEAKING	T104 K204	11,648	7,162	338	16	3,582	32	501
10	TRANSMISSION	T106 K220	667,622	416,650	19,234	888	200,921	1,749	27,539
11	TRANSMISSION PLANT IN SERVICE	T121	697,439	434,983	20,099	929	210,090	1,832	28,820
12	TOTAL PROD & TRANS PLANT	PT21	3,859,865	2,379,432	111,904	5,324	1,182,505	10,655	164,741
13 DISTRIBUTION PLANT									
14	PRIMARY	D100 K240	1,166,206	743,491	41,925	1,143	326,981	5,598	38,426
15	SECONDARY	D102 K242	807,905	623,299	42,900	485	136,358	8	1,188
16	SERVICES	D104 K244	327,389	290,672	23,644	2,331	10,660	0	10
17	METERS	D106 K246	136,512	108,025	9,792	748	17,095	30	775
18	LIGHTING FIXTURES	D108 K248	122,903	0	0	0	0	0	0
19	LIGHTING POLES	D110 K250	74,247	0	0	0	0	0	0
20	IS EQUIPMENT	D112 K252	1,958	0	0	0	0	0	1,958
21	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	1,765,487	118,261	4,707	491,094	5,636	42,357
22	TOTAL TRANS & DIST PLANT	TD21	3,334,559	2,200,470	138,360	5,636	701,184	7,468	71,177
23	TOTAL GROSS PTD PLANT	PD21	6,496,985	4,144,919	230,165	10,031	1,673,599	16,291	207,098
24 GENERAL & INTANGIBLE PLANT									
25	LABOR RELATED	G100 K627	321,165	208,383	12,918	796	79,573	830	10,704
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	57,976	51,094	4,140	410	1,877	0	6
27	GENERAL PLANT IN SERVICE	G121	379,141	259,477	17,058	1,206	81,450	830	10,710
28	GROSS ELECTRIC PLT IN SERVICE	GP11	6,876,126	4,404,396	247,223	11,237	1,755,049	17,121	217,808

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<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	BASE	P100 K200	3,487	0	0	2,388,113	0
3	INTERMEDIATE	P102 K202	553	0	0	378,658	0
4	PEAKING	P104 K204	578	0	0	395,655	0
5	PRODUCTION PLANT IN SERVICE	P121	4,618	0	0	3,162,426	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP - BASE	T100 K200	23	0	0	15,413	1
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	4	0	0	2,755	0
9	GEN. STEP-UP - PEAKING	T104 K204	17	0	0	11,648	0
10	TRANSMISSION	T106 K220	641	0	0	667,622	0
11	TRANSMISSION PLANT IN SERVICE	T121	685	0	0	697,438	1
12	TOTAL PROD & TRANS PLANT	PT21	5,303	0	0	3,859,864	1
<u>13 DISTRIBUTION PLANT</u>							
14	PRIMARY	D100 K240	8,642	0	0	1,166,206	0
15	SECONDARY	D102 K242	3,668	0	0	807,906	-1
16	SERVICES	D104 K244	72	0	0	327,389	0
17	METERS	D106 K246	46	0	0	136,511	1
18	LIGHTING FIXTURES	D108 K248	0	122,903	0	122,903	0
19	LIGHTING POLES	D110 K250	0	0	74,247	74,247	0
20	IS EQUIPMENT	D112 K252	0	0	0	1,958	0
21	DISTRIBUTION PLANT IN SERVICE	D141	12,428	122,903	74,247	2,637,120	0
22	TOTAL TRANS & DIST PLANT	TD21	13,113	122,903	74,247	3,334,558	1
23	TOTAL GROSS PTD PLANT	PD21	17,731	122,903	74,247	6,496,984	1
<u>24 GENERAL & INTANGIBLE PLANT</u>							
25	LABOR RELATED	G100 K627	1,502	4,025	2,432	321,163	2
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	449	0	0	57,976	0
27	GENERAL PLANT IN SERVICE	G121	1,951	4,025	2,432	379,139	2
28	GROSS ELECTRIC PLT IN SERVICE	GP11	19,682	126,928	76,679	6,876,123	3

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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
1 PRODUCTION PLANT									
2	BASE	P150 P100	1,365,756	839,749	39,648	1,898	419,956	3,811	58,700
3	INTERMEDIATE	P152 P102	332,277	204,304	9,646	462	102,172	927	14,282
4	PEAKING	P154 P104	178,556	109,787	5,184	248	54,904	498	7,674
5	TOTAL PROD DEPREC RESERVE	P171	1,876,589	1,153,840	54,478	2,608	577,032	5,236	80,656
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	5,176	3,182	150	7	1,592	14	222
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	926	569	27	1	285	3	40
9	GEN. STEP-UP - PEAKING	T154 T104	3,911	2,405	113	5	1,203	11	168
10	TRANSMISSION	T156 T106	307,446	191,871	8,857	409	92,526	805	12,682
11	TOTAL TRANS DEPREC RESERVE	T171	317,459	198,027	9,147	422	95,606	833	13,112
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	426,817	272,109	15,344	418	119,671	2,049	14,063
14	SECONDARY	D152 D102	335,976	259,206	17,840	202	56,706	3	494
15	SERVICES	D154 D104	120,990	107,421	8,738	861	3,940	0	4
16	METERS	D156 D106	54,241	42,922	3,891	297	6,792	12	308
17	LIGHTING FIXTURES	D158 D108	65,524	0	0	0	0	0	0
18	LIGHTING POLES	D160 D110	36,587	0	0	0	0	0	0
19	IS EQUIPMENT	D162 D112	918	0	0	0	0	0	918
20	TOTAL DIST DEPREC RESERVE	D191	1,041,053	681,658	45,813	1,778	187,109	2,064	15,787
21 GENERAL & INTANGIBLE PLANT									
22	LABOR RELATED	G150 G100	132,914	86,239	5,346	329	32,931	343	4,430
23	RETAIL CUSTOMER RELATED (CSS)	G152 G102	41,781	36,821	2,984	295	1,353	0	4
24	TOTAL GENERAL DEPREC RESERVE	G171	174,695	123,060	8,330	624	34,284	343	4,434
25 COMMON & OTHER PLANT									
26	RETIREMENT WORK IN PROGRESS	C150 GP19	4,552	2,916	164	7	1,162	11	144
27	TOTAL COM & OTHER PLANT	C171	4,552	2,916	164	7	1,162	11	144
28	TOTAL DEPRECIATION RESERVE	DR11	3,414,348	2,159,501	117,932	5,439	895,193	8,487	114,133

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DEPRECIATION RESERVE	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT						
2	BASE P150 P100	1,994	0	0	1,365,756	0
3	INTERMEDIATE P152 P102	485	0	0	332,278	-1
4	PEAKING P154 P104	261	0	0	178,556	0
5	TOTAL PROD DEPREC RESERVE P171	2,740	0	0	1,876,590	-1
6 TRANSMISSION PLANT						
7	GEN. STEP-UP - BASE T150 T100	8	0	0	5,175	1
8	GEN. STEP-UP - INTERMEDIATE T152 T102	1	0	0	926	0
9	GEN. STEP-UP - PEAKING T154 T104	6	0	0	3,911	0
10	TRANSMISSION T156 T106	295	0	0	307,445	1
11	TOTAL TRANS DEPREC RESERVE T171	310	0	0	317,457	2
12 DISTRIBUTION PLANT						
13	PRIMARY D150 D100	3,163	0	0	426,817	0
14	SECONDARY D152 D102	1,525	0	0	335,976	0
15	SERVICES D154 D104	27	0	0	120,991	-1
16	METERS D156 D106	18	0	0	54,240	1
17	LIGHTING FIXTURES D158 D108	0	65,524	0	65,524	0
18	LIGHTING POLES D160 D110	0	0	36,587	36,587	0
19	IS EQUIPMENT D162 D112	0	0	0	918	0
20	TOTAL DIST DEPREC RESERVE D191	4,733	65,524	36,587	1,041,053	0
21 GENERAL & INTANGIBLE PLANT						
22	LABOR RELATED G150 G100	622	1,666	1,006	132,912	2
23	RETAIL CUSTOMER RELATED (CSS) G152 G102	324	0	0	41,781	0
24	TOTAL GENERAL DEPREC RESERVE G171	946	1,666	1,006	174,693	2
25 COMMON & OTHER PLANT						
26	RETIREMENT WORK IN PROGRESS C150 GP19	13	84	51	4,552	0
27	TOTAL COM & OTHER PLANT C171	13	84	51	4,552	0
28	TOTAL DEPRECIATION RESERVE DR11	8,742	67,274	37,644	3,414,345	3

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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	3,162,426	1,944,449	91,805	4,395	972,415	8,823	135,921
3	TOTAL PROD DEPREC RESERVE	P171	-1,876,589	-1,153,840	-54,478	-2,608	-577,032	-5,236	-80,656
4	NET PRODUCTION PLANT	P221	1,285,837	790,609	37,327	1,787	395,383	3,587	55,265
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	697,439	434,983	20,099	929	210,090	1,832	28,820
7	TOTAL TRANS DEPREC RESERVE	T171	-317,459	-198,027	-9,147	-422	-95,606	-833	-13,112
8	NET TRANSMISSION PLANT	T221	379,980	236,956	10,952	507	114,484	999	15,708
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	1,765,487	118,261	4,707	491,094	5,636	42,357
11	TOTAL DIST DEPREC RESERVE	D191	-1,041,053	-681,658	-45,813	-1,778	-187,109	-2,064	-15,787
12	NET DISTRIBUTION PLANT	D241	1,596,067	1,083,829	72,448	2,929	303,985	3,572	26,570
13	NET PTD PLANT	NT31	3,261,884	2,111,394	120,727	5,223	813,852	8,158	97,543
14	NET TRANS & DIST PLANT	NT21	1,976,047	1,320,785	83,400	3,436	418,469	4,571	42,278
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	379,141	259,477	17,058	1,206	81,450	830	10,710
17	TOTAL GENERAL DEPREC RESERVE	G171	-174,695	-123,060	-8,330	-624	-34,284	-343	-4,434
18	NET GENERAL & INTANG PLANT	G221	204,446	136,417	8,728	582	47,166	487	6,276
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-4,552	-2,916	-164	-7	-1,162	-11	-144
21	NET COMMON & OTHER PLANT	C221	-4,552	-2,916	-164	-7	-1,162	-11	-144
22	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	2,244,895	129,291	5,798	859,856	8,634	103,675

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NET ELECTRIC PLANT		ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	4,618	0	0	3,162,426	0
3	TOTAL PROD DEPREC RESERVE	P171	-2,740	-0	-0	-1,876,590	1
4	NET PRODUCTION PLANT	P221	1,878	0	0	1,285,836	1
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	685	0	0	697,438	1
7	TOTAL TRANS DEPREC RESERVE	T171	-310	-0	-0	-317,457	-2
8	NET TRANSMISSION PLANT	T221	375	0	0	379,981	-1
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	12,428	122,903	74,247	2,637,120	0
11	TOTAL DIST DEPREC RESERVE	D191	-4,733	-65,524	-36,587	-1,041,053	-0
12	NET DISTRIBUTION PLANT	D241	7,695	57,379	37,660	1,596,067	0
13	NET PTD PLANT	NT31	9,948	57,379	37,660	3,261,884	0
14	NET TRANS & DIST PLANT	NT21	8,070	57,379	37,660	1,976,048	-1
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	1,951	4,025	2,432	379,139	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-946	-1,666	-1,006	-174,693	-2
18	NET GENERAL & INTANG PLANT	G221	1,005	2,359	1,426	204,446	0
<u>19 COMMON & OTHER PLANT</u>							
20	TOTAL COM & OTHER PLANT	C171	-13	-84	-51	-4,552	-0
21	NET COMMON & OTHER PLANT	C221	-13	-84	-51	-4,552	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	10,940	59,654	39,035	3,461,778	0

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION V224 T106	4,761	2,971	137	6	1,433	12	196
5	DISTRIBUTION V226 D100	1,665	1,061	60	2	467	8	55
6	TOTAL LAND HELD FOR FUTURE USE V233	6,426	4,032	197	8	1,900	20	251
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION V234 P121	91,886	56,497	2,667	128	28,254	256	3,949
9	TRANSMISSION V236 T106	18,199	11,358	524	24	5,477	48	751
10	DISTRIBUTION V238 D141	17,859	11,956	801	32	3,326	38	287
11	GENERAL V240 G100	5,413	3,512	218	13	1,341	14	180
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-60,830	-37,402	-1,766	-85	-18,705	-170	-2,614
13	TOTAL RATE BASE CWIP V255	72,527	45,921	2,444	112	19,693	186	2,553
14	TOTAL ADDITIVE ADJUSTMENTS V289	78,953	49,953	2,641	120	21,593	206	2,804
15	NET ORIGINAL COST RATE BASE RB21	3,540,731	2,294,848	131,932	5,918	881,449	8,840	106,479
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE W630 K306	126,090	63,564	4,001	262	48,648	609	8,058
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-360	-181	-11	-1	-139	-2	-23
21	TOTAL FUEL STOCKS W641	125,730	63,383	3,990	261	48,509	607	8,035
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE W642 GP19	84,484	54,115	3,038	138	21,564	210	2,676
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-472	-302	-17	-1	-120	-1	-15
25	TOTAL PLANT MATERIALS & SUPPL W659	84,012	53,813	3,021	137	21,444	209	2,661
26	TOTAL MATERIALS & SUPPLIES W661	209,742	117,196	7,011	398	69,953	816	10,696
27 PREPAYMENTS								
28	TOTAL W670 PD29	201,985	128,862	7,156	312	52,031	506	6,438
29	TOTAL PREPAYMENTS W687	201,985	128,862	7,156	312	52,031	506	6,438
30 MISCELLANEOUS WORKING CAPITAL								

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RATE BASE	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>						
<u>2 ADDITIVE ADJUSTMENTS</u>						
<u>3 PLANT HELD FOR FUTURE USE</u>						
4	TRANSMISSION V224 T106	5	0	0	4,760	1
5	DISTRIBUTION V226 D100	12	0	0	1,665	0
6	TOTAL LAND HELD FOR FUTURE USE V233	17	0	0	6,425	1
<u>7 CONSTRUCTION WORK IN PROGRESS</u>						
8	PRODUCTION V234 P121	134	0	0	91,885	1
9	TRANSMISSION V236 T106	17	0	0	18,199	0
10	DISTRIBUTION V238 D141	84	832	503	17,859	0
11	GENERAL V240 G100	25	68	41	5,412	1
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-89	0	0	-60,831	1
13	TOTAL RATE BASE CWIP V255	171	900	544	72,524	3
14	TOTAL ADDITIVE ADJUSTMENTS V289	188	900	544	78,949	4
15	NET ORIGINAL COST RATE BASE RB21	11,128	60,554	39,579	3,540,727	4
<u>16 WORKING CAPITAL</u>						
<u>17 MATERIALS AND SUPPLIES</u>						
<u>18 FUEL SUPPLIES</u>						
19	AMOUNT ALLOCABLE W630 K306	947	0	0	126,089	1
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-3	0	0	-360	0
21	TOTAL FUEL STOCKS W641	944	0	0	125,729	1
<u>22 PLANT MATERIALS & SUPPLIES</u>						
23	AMOUNT ALLOCABLE W642 GP19	242	1,560	942	84,485	-1
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-1	-9	-5	-471	-1
25	TOTAL PLANT MATERIALS & SUPPL W659	241	1,551	937	84,014	-2
26	TOTAL MATERIALS & SUPPLIES W661	1,185	1,551	937	209,743	-1
<u>27 PREPAYMENTS</u>						
28	TOTAL W670 PD29	551	3,821	2,308	201,985	0
29	TOTAL PREPAYMENTS W687	551	3,821	2,308	201,985	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>						

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 OPEBS - D.A. RETAIL	W730 K627	-136,685	-88,686	-5,498	-339	-33,866	-353	-4,556
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	9,922	6,101	288	14	3,051	28	426
3 MISC OTHER	W736 OM31	-165,594	-108,640	-6,857	-448	-39,982	-424	-5,446
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-2,639	-1,690	-95	-4	-674	-7	-84
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-252	-160	-11	0	-65	-1	-8
6 ADJ K - SECTION 1341	W742 GP19	8,285	5,307	298	14	2,115	21	262
7 TOTAL MISC WORK CAPITAL	W747	-286,963	-187,768	-11,875	-763	-69,421	-736	-9,406
8 TOTAL WORKING CAPITAL	WC71	124,764	58,290	2,292	-53	52,563	586	7,728
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	78,953	49,953	2,641	120	21,593	206	2,804
11 TOTAL WORKING CAPITAL	WC71	124,764	58,290	2,292	-53	52,563	586	7,728
12 TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	108,243	4,933	67	74,156	792	10,532
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	2,244,895	129,291	5,798	859,856	8,634	103,675
15 TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	108,243	4,933	67	74,156	792	10,532
16 TOTAL RATE BASE	RB91	3,665,495	2,353,138	134,224	5,865	934,012	9,426	114,207
17 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18 RETURN ON RATE BASE	R751	359,549	230,819	13,166	575	91,617	925	11,203

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 OPEBS - D.A. RETAIL	W730 K627	-639	-1,713	-1,035	-136,685	0
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	14	0	0	9,922	0
3 MISC OTHER	W736 OM31	-797	-1,861	-1,137	-165,592	-2
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-8	-49	-29	-2,640	1
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	-4	-2	-252	0
6 <u>ADJ K - SECTION 1341</u>	<u>W742 GP19</u>	<u>24</u>	<u>153</u>	<u>92</u>	<u>8,286</u>	<u>-1</u>
7 TOTAL MISC WORK CAPITAL	W747	-1,407	-3,474	-2,111	-286,961	-2
8 TOTAL WORKING CAPITAL	WC71	329	1,898	1,134	124,767	-3
9 <u>PRELIMINARY SUMMARY</u>						
10 TOTAL ADDITIVE ADJUSTMENTS	V289	188	900	544	78,949	4
11 <u>TOTAL WORKING CAPITAL</u>	<u>WC71</u>	<u>329</u>	<u>1,898</u>	<u>1,134</u>	<u>124,767</u>	<u>-3</u>
12 TOTAL RATE BASE ADJUSTMENTS	RB71	517	2,798	1,678	203,716	1
13 <u>RATE BASE CALCULATION</u>						
14 NET ELECTRIC PLANT IN SERVICE	NP21	10,940	59,654	39,035	3,461,778	0
15 <u>TOTAL RATE BASE ADJUSTMENTS</u>	<u>RB71</u>	<u>517</u>	<u>2,798</u>	<u>1,678</u>	<u>203,716</u>	<u>1</u>
16 TOTAL RATE BASE	RB91	11,457	62,452	40,713	3,665,494	1
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	1,124	6,126	3,994	359,549	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	8,192	4,130	260	17	3,161	40	524
4	NON-FUEL O&M - ALLOCABLE P308 K306	72,767	36,683	2,309	151	28,075	351	4,651
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	1,172	591	37	2	452	6	75
6	TOTAL ENERGY RELATED P341	82,131	41,404	2,606	170	31,688	397	5,250
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	93,470	57,471	2,713	130	28,741	261	4,017
9	INTERMEDIATE P354 K202	13,641	8,387	396	19	4,194	38	586
10	PEAKING P356 K204	14,379	8,841	417	20	4,421	40	618
11	PURCHASE POWER-D.A. RETAIL P358 K400	4,412	3,888	315	31	143	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	1,600	984	46	2	492	4	69
13	TOTAL DEMAND RELATED P391	127,502	79,571	3,887	202	37,991	343	5,290
14	TOTAL PRODUCTION O & M P451	209,633	120,975	6,493	372	69,679	740	10,540
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	555	341	16	1	171	2	24
17	GEN. STEP-UP - INTERMEDIATE T302 K202	99	61	3	0	30	0	4
18	GEN. STEP-UP - PEAKING T304 K204	419	258	12	1	129	1	18
19	TRANSMISSION T306 K220	23,821	14,866	686	32	7,169	62	983
20	TOTAL TRANSMISSION O & M T341	24,894	15,526	717	34	7,499	65	1,029
21 DISTRIBUTION O & M								
22	PRIMARY D300 D100	46,600	29,709	1,675	46	13,066	224	1,535
23	SECONDARY D302 D102	21,341	16,465	1,133	13	3,602	0	31
24	SERVICES INCL R/D D304 D104	18,144	16,109	1,310	129	591	0	1
25	METERS D306 D106	3,978	3,148	285	22	498	1	23
26	LIGHTING FIXTURES D308 D108	4,174	0	0	0	0	0	0
27	LIGHTING POLES D310 D110	2,573	0	0	0	0	0	0
28	IS EQUIPMENT D312 D112	95	0	0	0	0	0	95
29	TOTAL DISTRIBUTION O & M D341	96,905	65,431	4,403	210	17,757	225	1,685
30 CUSTOMER ACCOUNTING								
31	METER READING C300 K410	10,807	9,395	762	66	468	6	108
32	CUSTOMER RECORDS C302 K412	42,806	37,724	3,057	303	1,386	0	4
33	BILLING C304 K414	6,212	5,276	429	42	210	1	14
34	SERVICE WORK FOR COMP C306 K244	1,703	1,512	123	12	55	0	0
35	UNCOLLECTIBLES C308 R600	4,165	2,644	184	8	1,073	12	132
36	TOTAL CUSTOMER ACCOUNTING EXP C317	65,693	56,551	4,555	431	3,192	19	258

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<u>O & M EXPENSES</u>	<u>ITEM</u>	<u>ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION O & M</u>							
<u>2 ENERGY RELATED PROD O & M</u>							
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	62	0	0	8,194	-2
4	NON-FUEL O&M - ALLOCABLE	P308 K306	546	0	0	72,766	1
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	9	0	0	1,172	0
6	TOTAL ENERGY RELATED	P341	617	0	0	82,132	-1
<u>7 DEMAND RELATED PROD O & M</u>							
8	BASE	P352 K200	136	0	0	93,469	1
9	INTERMEDIATE	P354 K202	20	0	0	13,640	1
10	PEAKING	P356 K204	21	0	0	14,378	1
11	PURCHASE POWER-D.A. RETAIL	P358 K400	34	0	0	4,411	1
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	2	0	0	1,599	1
13	TOTAL DEMAND RELATED	P391	213	0	0	127,497	5
14	TOTAL PRODUCTION O & M	P451	830	0	0	209,629	4
<u>15 TRANSMISSION O & M</u>							
16	GEN. STEP-UP - BASE	T300 K200	1	0	0	556	-1
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	98	1
18	GEN. STEP-UP - PEAKING	T304 K204	1	0	0	420	-1
19	TRANSMISSION	T306 K220	23	0	0	23,821	0
20	TOTAL TRANSMISSION O & M	T341	25	0	0	24,895	-1
<u>21 DISTRIBUTION O & M</u>							
22	PRIMARY	D300 D100	345	0	0	46,600	0
23	SECONDARY	D302 D102	97	0	0	21,341	0
24	SERVICES INCL R/D	D304 D104	4	0	0	18,144	0
25	METERS	D306 D106	1	0	0	3,978	0
26	LIGHTING FIXTURES	D308 D108	0	4,174	0	4,174	0
27	LIGHTING POLES	D310 D110	0	0	2,573	2,573	0
28	IS EQUIPMENT	D312 D112	0	0	0	95	0
29	TOTAL DISTRIBUTION O & M	D341	447	4,174	2,573	96,905	0
<u>30 CUSTOMER ACCOUNTING</u>							
31	METER READING	C300 K410	2	0	0	10,807	0
32	CUSTOMER RECORDS	C302 K412	331	0	0	42,805	1
33	BILLING	C304 K414	240	0	0	6,212	0
34	SERVICE WORK FOR CONP	C306 K244	0	0	0	1,702	1
35	UNCOLLECTIBLES	C308 R600	16	65	31	4,165	0
36	TOTAL CUSTOMER ACCOUNTING EXP	C317	589	65	31	65,691	2

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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1	<u>CUSTOMER SERVICE & INFORMATION</u>								
2	TOTAL	C320 K400	5,041	4,443	360	36	163	0	1
3	TOTAL CUSTOMER SERVICE & INFO	C329	5,041	4,443	360	36	163	0	1
4	<u>SALES</u>								
5	TOTAL	S300 K400	6,426	5,663	459	45	208	0	1
6	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	-20	-18	-1	0	-1	0	0
7	TOTAL SALES EXPENSE	S317	6,406	5,645	458	45	207	0	1
8	<u>ADMINISTRATIVE & GENERAL</u>								
9	PRODUCTION - BASE RELATED	A300 K200	-2,716	-1,670	-79	-4	-835	-8	-117
10	TRANSMISSION PLANT RELATED	A302 T106	433	270	12	1	130	1	18
11	DISTRIBUTION PLANT RELATED	A304 D149	5,386	3,606	242	10	1,003	12	87
12	GROSS PLANT RELATED	A306 GP19	3,611	2,313	130	6	922	9	114
13	LABOR RELATED	A308 K627	36,532	23,703	1,469	91	9,051	94	1,218
14	D.A. RETAIL - LABOR	A312 K627	292	189	12	1	72	1	10
15	ADJ J - RETAIL RATE CASE EXP	A314 R600	822	522	36	1	212	2	26
16	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-3,785	-2,456	-152	-9	-938	-10	-126
17	ADJ T - INDUSTRY ASSOC DUES	A318 K627	-3	-2	0	0	-1	0	0
18	ADJ N - INTEREST TAX DEFIC	A322 GP19	-1,450	-929	-52	-2	-370	-4	-46
19	ADJ D - ACQUISITION ADJ	A324 K627	55,441	35,972	2,230	137	13,736	143	1,848
20	TOTAL ADMINISTRATIVE & GENERAL	A337	94,563	61,518	3,848	232	22,982	240	3,032
21	TOTAL O & M EXPENSE	OM31	503,135	330,089	20,834	1,360	121,479	1,289	16,546

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1	<u>CUSTOMER SERVICE & INFORMATION</u>						
2	TOTAL	C320 K400	39	0	0	5,042	-1
3	TOTAL CUSTOMER SERVICE & INFO	C329	39	0	0	5,042	-1
4	<u>SALES</u>						
5	TOTAL	S300 K400	50	0	0	6,426	0
6	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	0	0	0	-20	0
7	TOTAL SALES EXPENSE	S317	50	0	0	6,406	0
8	<u>ADMINISTRATIVE & GENERAL</u>						
9	PRODUCTION - BASE RELATED	A300 K200	-4	0	0	-2,717	1
10	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	432	1
11	DISTRIBUTION PLANT RELATED	A304 D149	25	251	152	5,388	-2
12	GROSS PLANT RELATED	A306 GP19	10	67	40	3,611	0
13	LABOR RELATED	A308 K627	171	458	277	36,532	0
14	D.A. RETAIL - LABOR	A312 K627	1	4	2	292	0
15	ADJ J - RETAIL RATE CASE EXP	A314 R600	3	13	6	821	1
16	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-18	-47	-29	-3,785	0
17	ADJ T - INDUSTRY ASSOC DUES	A318 K627	0	0	0	-3	0
18	ADJ N - INTEREST TAX DEFIC	A322 GP19	-4	-27	-16	-1,450	0
19	ADJ D - ACQUISITION ADJ	A324 K627	259	695	420	55,440	1
20	TOTAL ADMINISTRATIVE & GENERAL	A337	443	1,414	852	94,561	2
21	TOTAL O & M EXPENSE	OM31	2,423	5,653	3,456	503,129	6

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	110,839	68,150	3,218	154	34,082	309	4,764
3 INTERMEDIATE	P462 P102	20,228	12,437	587	28	6,220	56	869
4 PEAKING	P464 P104	17,091	10,509	496	24	5,255	48	735
5 D.A. RETAIL	P468 K200	8,733	5,370	254	12	2,685	24	375
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	9,000	5,534	261	13	2,767	25	387
7 TOTAL PRODUCTION DEPREC EXP	P481	165,891	102,000	4,816	231	51,009	462	7,130
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	458	282	13	1	141	1	20
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	81	50	2	0	25	0	3
11 GEN. STEP-UP - PEAKING	T464 T104	346	213	10	0	106	1	15
12 TRANSMISSION	T466 T106	20,791	12,975	599	28	6,257	54	858
13 TOTAL TRANS DEPREC EXP	T481	21,676	13,520	624	29	6,529	56	896
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	40,303	25,694	1,449	40	11,300	193	1,328
16 SECONDARY	D462 D102	34,997	27,000	1,858	21	5,907	0	51
17 SERVICES	D464 D104	12,284	10,906	887	87	400	0	0
18 METERS	D466 D106	5,076	4,017	364	28	636	1	29
19 LIGHTING FIXTURES	D468 D108	10,166	0	0	0	0	0	0
20 LIGHTING POLES	D470 D110	4,386	0	0	0	0	0	0
21 IS EQUIPMENT	D472 D112	90	0	0	0	0	0	90
22 TOTAL DIST DEPREC EXPENSE	D481	107,302	67,617	4,558	176	18,243	194	1,498
23 GENERAL & INTANG DEPRECIATION								
24 LABOR RELATED	G460 G100	25,076	16,270	1,009	62	6,213	65	836
25 RETAIL CUSTOMER RELATED (CSS)	G462 G102	5,798	5,110	414	41	188	0	1
26 ADJ S - SEBRING	G464 G100	-2,085	-1,353	-84	-5	-517	-5	-69
27 TOTAL GENERAL DEPREC EXPENSE	G481	28,789	20,027	1,339	98	5,884	60	768
28 TOTAL DEPRECIATION EXPENSE	DE41	323,658	203,164	11,337	534	81,665	772	10,292

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DEPRECIATION EXPENSE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION							
2	BASE	P460 P100	162	0	0	110,839	0
3	INTERMEDIATE	P462 P102	30	0	0	20,227	1
4	PEAKING	P464 P104	25	0	0	17,092	-1
5	D.A. RETAIL	P468 K200	13	0	0	8,733	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	13	0	0	9,000	0
7	TOTAL PRODUCTION DEPREC EXP	P481	243	0	0	165,891	0
8 TRANSMISSION DEPRECIATION							
9	GEN. STEP-UP - BASE	T460 T100	1	0	0	459	-1
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	80	1
11	GEN. STEP-UP - PEAKING	T464 T104	1	0	0	346	0
12	TRANSMISSION	T466 T106	20	0	0	20,791	0
13	TOTAL TRANS DEPREC EXP	T481	22	0	0	21,676	0
14 DISTRIBUTION DEPRECIATION							
15	PRIMARY	D460 D100	299	0	0	40,303	0
16	SECONDARY	D462 D102	159	0	0	34,996	1
17	SERVICES	D464 D104	3	0	0	12,283	1
18	METERS	D466 D106	2	0	0	5,077	-1
19	LIGHTING FIXTURES	D468 D108	0	10,166	0	10,166	0
20	LIGHTING POLES	D470 D110	0	0	4,386	4,386	0
21	IS EQUIPMENT	D472 D112	0	0	0	90	0
22	TOTAL DIST DEPREC EXPENSE	D481	463	10,166	4,386	107,301	1
23 GENERAL & INTANG DEPRECIATION							
24	LABOR RELATED	G460 G100	117	314	190	25,076	0
25	RETAIL CUSTOMER RELATED (CSS)	G462 G102	45	0	0	5,799	-1
26	ADJ S - SEBRING	G464 G100	-10	-26	-16	-2,085	0
27	TOTAL GENERAL DEPREC EXPENSE	G481	152	288	174	28,790	-1
28	TOTAL DEPRECIATION EXPENSE	DE41	880	10,454	4,560	323,658	0

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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	78,544	50,310	2,824	128	20,047	196	2,488
4	TOTAL REAL EST & PROP TAX	L521		78,544	50,310	2,824	128	20,047	196	2,488
5 PAYROLL TAX										
6	TOTAL	L530	K627	13,373	8,677	538	33	3,313	35	446
7	TOTAL PAYROLL TAX	L551		13,373	8,677	538	33	3,313	35	446
8	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	58,987	3,362	161	23,360	231	2,934
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	139,119	88,314	6,150	253	35,843	410	4,414
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-1,742	-1,116	-63	-3	-445	-4	-55
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-138,166	-87,709	-6,108	-251	-35,597	-407	-4,384
13	MISC ALLOWABLE EXPENSES	M621		-789	-511	-21	-1	-199	-1	-25
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		503,135	330,089	20,834	1,360	121,479	1,289	16,546
16	TOTAL DEPRECIATION EXPENSE	DE41		323,658	203,164	11,337	534	81,665	772	10,292
17	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	58,987	3,362	161	23,360	231	2,934
18	MISC ALLOWABLE EXPENSES	M621		-789	-511	-21	-1	-199	-1	-25
19	TOTAL OP EXP EX INC & REV TAX	OP61		917,921	591,729	35,512	2,054	226,305	2,291	29,747

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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	AMOUNT ALLOCABLE	L500 GP19	225	1,450	876	78,544	0
4	TOTAL REAL EST & PROP TAX	L521	225	1,450	876	78,544	0
<u>5 PAYROLL TAX</u>							
6	TOTAL	L530 K627	63	168	101	13,374	-1
7	TOTAL PAYROLL TAX	L551	63	168	101	13,374	-1
8	TOTAL OTHER TAX & MISC EXPENSE	L591	288	1,618	977	91,918	-1
<u>9 OTHER TAXES & MISC EXPENSES</u>							
10	REVENUE TAXES	M600 R600	526	2,183	1,025	139,118	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-5	-32	-19	-1,742	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-522	-2,168	-1,018	-138,164	-2
13	MISC ALLOWABLE EXPENSES	M621	-1	-17	-12	-788	-1
<u>14 PRELIMINARY SUMMARY</u>							
15	TOTAL O & M EXPENSE	OM31	2,423	5,653	3,456	503,129	6
16	TOTAL DEPRECIATION EXPENSE	DE41	880	10,454	4,560	323,658	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591	288	1,618	977	91,918	-1
18	MISC ALLOWABLE EXPENSES	M621	-1	-17	-12	-788	-1
19	TOTAL OP EXP EX INC & REV TAX	OP61	3,590	17,708	8,981	917,917	4

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	100,106	64,265	3,666	160	25,508	257	3,119
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-6,617	-4,248	-242	-11	-1,686	-17	-206
6	TOTAL OTHER INTEREST EXPENSE	Y781	93,489	60,017	3,424	149	23,822	240	2,913
7	TOTAL INTEREST EXPENSE	Y783	93,489	60,017	3,424	149	23,822	240	2,913
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	87,958	56,340	3,162	144	22,450	219	2,786
10	TOTAL SIT UNALLOW FOR FIT	Y861	87,958	56,340	3,162	144	22,450	219	2,786
11	NET DEDUCTIONS AND ADDITIONS	Y871	5,531	3,677	262	5	1,372	21	127
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-33,427	-21,411	-1,202	-55	-8,532	-83	-1,059
15	ADJ R - TAX ON AFUDC	Z762 GP19	645	413	23	1	165	2	20
16	TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-20,998	-1,179	-54	-8,367	-81	-1,039
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	7,140	4,573	257	12	1,822	18	226
20	TOTAL AMORTIZED ITC	Z813	7,140	4,573	257	12	1,822	18	226
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-20,998	-1,179	-54	-8,367	-81	-1,039
23	TOTAL AMORTIZED ITC	Z813	-7,140	-4,573	-257	-12	-1,822	-18	-226
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-25,571	-1,436	-66	-10,189	-99	-1,265
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	359,549	230,819	13,166	575	91,617	925	11,203
27	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	-3,677	-262	-5	-1,372	-21	-127
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-25,571	-1,436	-66	-10,189	-99	-1,265
29	BASE FOR FIT COMPUTATION	1865	314,096	201,571	11,468	504	80,056	805	9,811
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>							
<u>1 FEDERAL INCOME TAX</u>							
<u>2 FED INC TAX DEDUCTIONS</u>							
<u>3 INTEREST - MANUAL ENTRY</u>							
4	TOTAL	Y760 RB91	313	1,706	1,112	100,106	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-21	-113	-73	-6,617	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	292	1,593	1,039	93,489	0
7	TOTAL INTEREST EXPENSE	Y783	292	1,593	1,039	93,489	0
<u>8 ADDITIONS</u>							
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	252	1,624	981	87,958	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	252	1,624	981	87,958	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	40	-31	58	5,531	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>							
<u>13 FED PROV DEF INC TAX (410.1)</u>							
14	NET FED & STATE DIT	2760 GP19	-96	-617	-373	-33,428	1
15	ADJ R - TAX ON AFUDC	2762 GP19	2	12	7	645	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-94	-605	-366	-32,783	1
<u>17 INVESTMENT TAX CREDITS</u>							
<u>18 AMORTIZED INV TAX CREDIT</u>							
19	AMORTIZATION	2804 GP19	20	132	80	7,140	0
20	TOTAL AMORTIZED ITC	2813	20	132	80	7,140	0
<u>21 PRELIMINARY SUMMARY</u>							
22	TOTAL FED PROV DEF IT (410.1)	2781	-94	-605	-366	-32,783	1
23	TOTAL AMORTIZED ITC	2813	-20	-132	-80	-7,140	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-114	-737	-446	-39,923	1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>							
26	RETURN ON RATE BASE	R751	1,124	6,126	3,994	359,549	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-40	31	-58	-5,531	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-114	-737	-446	-39,923	1
29	BASE FOR FIT COMPUTATION	1865	970	5,420	3,490	314,095	1
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
1	PRELIM FEDERAL INCOME TAX	1869	169,127	108,538	6,175	271	43,107	433	5,283
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-39,922	-25,571	-1,436	-66	-10,189	-99	-1,265
3	NET FED INCOME TAX ALLOWABLE	1879	129,205	82,967	4,739	205	32,918	334	4,018
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	169,127	108,538	6,175	271	43,107	433	5,283
6	NET FED INCOME TAX PAYABLE	1889	169,127	108,538	6,175	271	43,107	433	5,283
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	359,549	230,819	13,166	575	91,617	925	11,203
12	NET FED INCOME TAX ALLOWABLE	1879	129,205	82,967	4,739	205	32,918	334	4,018
13	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	-3,677	-262	-5	-1,372	-21	-127
14	BASE FOR SIT COMPUTATION	J965	483,223	310,109	17,643	775	123,163	1,238	15,094
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	28,123	18,049	1,027	45	7,168	72	878
17	NET STATE INCOME TAX ALLOWABLE	J979	28,123	18,049	1,027	45	7,168	72	878
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	28,123	18,049	1,027	45	7,168	72	878
20	NET STATE INCOME TAX PAYABLE	J989	28,123	18,049	1,027	45	7,168	72	878
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>						
1	PRELIM FEDERAL INCOME TAX 1869	522	2,918	1,879	169,126	1
2	<u>TOTAL FEDERAL TAX ADJUSTMENTS 2863</u>	<u>-114</u>	<u>-737</u>	<u>-446</u>	<u>-39,923</u>	<u>1</u>
3	NET FED INCOME TAX ALLOWABLE 1879	408	2,181	1,433	129,203	2
<u>4 FEDERAL INCOME TAX PAYABLE</u>						
5	<u>PRELIM FEDERAL INCOME TAX 1869</u>	<u>522</u>	<u>2,918</u>	<u>1,879</u>	<u>169,126</u>	<u>1</u>
6	NET FED INCOME TAX PAYABLE 1889	522	2,918	1,879	169,126	1
<u>7 STATE INCOME TAX</u>						
8	FIT DEDUCTIBLE FOR SIT K194	0.00000	0.00000	0.00000		0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>						
<u>10 SUMMARY OF SIT CALCULATION</u>						
11	RETURN ON RATE BASE R751	1,124	6,126	3,994	359,549	0
12	NET FED INCOME TAX ALLOWABLE 1879	408	2,181	1,433	129,203	2
13	<u>NET DEDUCTIONS AND ADDITIONS Y871</u>	<u>-40</u>	<u>31</u>	<u>-58</u>	<u>-5,531</u>	<u>-0</u>
14	BASE FOR SIT COMPUTATION J965	1,492	8,338	5,369	483,221	2
15	SIT FACTOR K192/(1-K192) J967	0.05820	0.05820	0.05820		0.05820
16	<u>PRELIMINARY STATE INCOME TAX J969</u>	<u>87</u>	<u>485</u>	<u>312</u>	<u>28,123</u>	<u>0</u>
17	NET STATE INCOME TAX ALLOWABLE J979	87	485	312	28,123	0
<u>18 STATE INCOME TAX PAYABLE</u>						
19	<u>PRELIMINARY STATE INCOME TAX J969</u>	<u>87</u>	<u>485</u>	<u>312</u>	<u>28,123</u>	<u>0</u>
20	NET STATE INCOME TAX PAYABLE J989	87	485	312	28,123	0
21	COMPOSITE TAX RATE CTAX	0.38575	0.38575	0.38575		0.38575

FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	2,124	1,306	62	3	653	6	91
3 TRANSMISSION RELATED	Q002 T106	806	503	23	1	243	2	33
4 DISTRIBUTION PLANT RELATED	Q004 D100	6,741	4,298	242	7	1,890	32	222
5 GROSS PLANT RELATED	Q006 GP19	1,669	1,069	60	3	426	4	53
6 RATE BASE RELATED	Q008 RB91	7,509	4,821	275	12	1,913	19	234
7 ENERGY NON-FUEL RELATED	Q010 K312	2,280	1,149	72	5	880	11	146
8 DISTRIBUTION SERVICES	Q012 K244	9,560	8,488	690	68	311	0	0
9 DISTRIBUTION SECONDARY	Q014 K242	6,720	5,184	357	4	1,134	0	10
10 CUSTOMER ACCOUNTING	Q016 K412	147	130	10	1	5	0	0
11 TOTAL REVENUE CREDITS	Q027	37,556	26,948	1,791	104	7,455	74	789
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	917,921	591,729	35,512	2,054	226,305	2,291	29,747
14 RETURN ON RATE BASE	R751	359,549	230,819	13,166	575	91,617	925	11,203
15 NET FED INCOME TAX ALLOWABLE	I879	129,205	82,967	4,739	205	32,918	334	4,018
16 NET STATE INCOME TAX ALLOWABLE	J979	28,123	18,049	1,027	45	7,168	72	878
17 TOTAL REVENUE CREDITS	Q027	-37,556	-26,948	-1,791	-104	-7,455	-74	-789
18 SUBTOTAL B	CS03	1,397,242	896,616	52,653	2,775	350,553	3,548	45,057
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,242	896,616	52,653	2,775	350,553	3,548	45,057
21 PRESENT CLASS REVENUES	R602	1,397,248	886,989	61,766	2,542	359,989	4,114	44,335
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-1,397,242	-896,616	-52,653	-2,775	-350,553	-3,548	-45,057
23 EXCESS REVENUES	XREV	6	-9,627	9,113	-233	9,436	566	-722
24 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 EXCESS TAX	XTAX	1	-3,714	3,515	-90	3,640	218	-279
26 EXCESS RETURN	XRET	5	-5,913	5,598	-143	5,796	348	-443

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>						
2 PRODUCTION DEMAND RELATED	Q000 P121	3	0	0	2,124	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	806	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	50	0	0	6,741	0
5 GROSS PLANT RELATED	Q006 GP19	5	31	19	1,670	-1
6 RATE BASE RELATED	Q008 RB91	23	128	83	7,508	1
7 ENERGY NON-FUEL RELATED	Q010 K312	17	0	0	2,280	0
8 DISTRIBUTION SERVICES	Q012 K244	2	0	0	9,559	1
9 DISTRIBUTION SECONDARY	Q014 K242	31	0	0	6,720	0
10 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	1	0	0	147	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	133	159	102	37,555	1
12 <u>COST OF SERVICE COMPUTATION</u>						
13 <u>TOTAL OP EXP EX INC & REV TAX</u>	OP61	3,590	17,708	8,981	917,917	4
14 <u>RETURN ON RATE BASE</u>	R751	1,124	6,126	3,994	359,549	0
15 <u>NET FED INCOME TAX ALLOWABLE</u>	I879	408	2,181	1,433	129,203	2
16 <u>NET STATE INCOME TAX ALLOWABLE</u>	J979	87	485	312	28,123	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-133	-159	-102	-37,555	-1
18 <u>SUBTOTAL B</u>	CS03	5,076	26,341	14,618	1,397,237	5
19 <u>REVENUE TAX FACTOR</u>	L031	0.00000	0.00000	0.00000		0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	5,076	26,341	14,618	1,397,237	5
21 <u>PRESENT CLASS REVENUES</u>	R602	5,283	21,929	10,299	1,397,246	2
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-5,076	-26,341	-14,618	-1,397,237	-5
23 <u>EXCESS REVENUES</u>	XREV	207	-4,412	-4,319	9	-3
24 <u>COMPOSITE TAX RATE</u>	CTAX	0.38575	0.38575	0.38575		0.38575
25 <u>EXCESS TAX</u>	XTAX	80	-1,702	-1,666	2	-1
26 <u>EXCESS RETURN</u>	XRET	127	-2,710	-2,653	7	-2

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FLORIDA POWER CORPORATION
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	CURTAILABLE	INTERRUPTIBLE
		ELECTRIC	RESIDENTIAL	NON DEMAND	100% LF	DEMAND	SERVICE	SERVICE
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN						
2 CAPITALIZATION AMOUNTS						
3 LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496		1,216,496
4 PREFERRED STOCK	K102	30,245	30,245	30,245		30,245
5 COMMON STOCK	K104	1,966,206	1,966,206	1,966,206		1,966,206
6 SHORT-TERM DEBT	K106	2,268	2,268	2,268		2,268
7 CUSTOMER DEPOSITS	K108	112,775	112,775	112,775		112,775
8 ITC	K110	45,145	45,145	45,145		45,145
9 DEFERRED INCOME TAX	K112	292,362	292,362	292,362		292,362
10 TOTAL	K115	3,665,497	3,665,497	3,665,497		3,665,497
11 COST OF CAPITAL						
12 LONG TERM DEBT	K120	0.07133	0.07133	0.07133		0.07133
13 PREFERRED STOCK	K122	0.04513	0.04513	0.04513		0.04513
14 COMMON STOCK	K124	0.13200	0.13200	0.13200		0.13200
15 SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920		0.04920
16 CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105		0.06105
17 ITC	K130	0.10821	0.10821	0.10821		0.10821
18 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000		0.00000
19 WEIGHTED COST OF CAPITAL						
20 LONG TERM DEBT	K141	0.02367	0.02367	0.02367		0.02367
21 PREFERRED STOCK	K143	0.00037	0.00037	0.00037		0.00037
22 COMMON STOCK	K145	0.07081	0.07081	0.07081		0.07081
23 SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003		0.00003
24 CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188		0.00188
25 ITC	K151	0.00133	0.00133	0.00133		0.00133
26 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000		0.00000
27 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809		0.09809
28 TAX RATES AND SPECIAL FACTORS						
29 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000		0.00000
30 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000		0.35000
31 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500		0.05500
32 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000		0.00000
33 REVENUE TAX RATE	K196	0.00000	0.00000	0.00000		0.00000

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FLORIDA POWER CORPORATION
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	100,000	61,486	2,903	139	30,749	279	4,298
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	0.61486	0.02903	0.00139	0.30749	0.00279	0.04298
4 PROD INTERMEDIATE - % * 1000	K202	100,000	61,486	2,903	139	30,749	279	4,298
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	0.61486	0.02903	0.00139	0.30749	0.00279	0.04298
6 PROD. PEAKING - % * 1000	K204	100,000	61,486	2,903	139	30,749	279	4,298
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	0.61486	0.02903	0.00139	0.30749	0.00279	0.04298
8 TRANS AVG 12 CP - % * 1000	K220	100,000	62,408	2,881	133	30,095	262	4,125
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.62408	0.02881	0.00133	0.30095	0.00262	0.04125
10 DISTRIB PRIMARY - % * 1000	K240	100,000	63,753	3,595	98	28,038	480	3,295
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.63753	0.03595	0.00098	0.28038	0.00480	0.03295
12 DISTRIB SECONDARY - % * 1000	K242	100,000	77,150	5,310	60	16,878	1	147
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.77150	0.05310	0.00060	0.16878	0.00001	0.00147
14 DISTRIB SERVICE - % * 1000	K244	100,000	88,785	7,222	712	3,256	0	3
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.88785	0.07222	0.00712	0.03256	0.00000	0.00003
16 DISTRIB METERS - % * 1000	K246	100,000	79,132	7,173	548	12,523	22	568
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.79132	0.07173	0.00548	0.12523	0.00022	0.00568
18 DISTRIB LIGHT FIX - % * 1000	K248	100,000	0	0	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K249	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 DISTRIB LIGHT POLES - % * 1000	K250	100,000	0	0	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K251	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22 DISTRIB IS EQUIP - % * 1000	K252	100,000	0	0	0	0	0	100,000
23 RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
24 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	50,412	3,173	208	38,582	483	6,391
25 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.50412	0.03173	0.00208	0.38582	0.00483	0.06391
26 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	50,412	3,173	208	38,582	483	6,391
27 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.50412	0.03173	0.00208	0.38582	0.00483	0.06391
28 NUMBER OF RETAIL CUSTOMERS	K400	1,467,983	1,293,722	104,831	10,379	47,529	8	148
29 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.88129	0.07141	0.00707	0.03238	0.00001	0.00010
30 METER READING EXP - % * 1000	K410	100,000	86,935	7,049	612	4,327	54	1,001
31 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.86935	0.07049	0.00612	0.04327	0.00054	0.01001
32 CUST RECORDS EXP - % * 1000	K412	100,000	88,129	7,141	707	3,238	1	10
33 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.88129	0.07141	0.00707	0.03238	0.00001	0.00010
34 BILLING EXPENSE - % * 1000	K414	100,000	84,930	6,911	681	3,382	12	224
35 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.84930	0.06911	0.00681	0.03382	0.00012	0.00224
36 WAGES AND SALARIES								
37 PROD. DEMAND - BASE	K600 K200	41,828	25,718	1,214	58	12,862	117	1,798
38 PROD. DEMAND - INTERMEDIATE	K602 K202	6,420	3,947	186	9	1,974	18	276
39 PROD. DEMAND - PEAKING	K604 K204	3,182	1,956	92	4	978	9	137
40 PRODUCTION ENERGY - ALLOCABLE	K608 K306	30,521	15,386	968	63	11,776	147	1,951
41 TRANSMISSION	K610 T121	9,291	5,795	268	12	2,799	24	384

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	146	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00146	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	146	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00146	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	146	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00146	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	96	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00096	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	741	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00741	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	454	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00454	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	22	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00022	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	34	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	0.00034	0.00000	0.00000	1.00000	0.00000
18	DISTRIB LIGHT FIX - % * 1000	K248	0	100,000	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K249	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIB LIGHT POLES - % * 1000	K250	0	0	100,000	100,000	0
21	RATIO TO TOTAL ELECTRIC	K251	0.00000	0.00000	1.00000	1.00000	0.00000
22	DISTRIB IS EQUIP - % * 1000	K252	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K253	0.00000	0.00000	0.00000	1.00000	0.00000
24	ENERGY EXCL WHOL D.A. - %*1000	K306	751	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K307	0.00751	0.00000	0.00000	1.00000	0.00000
26	ENERGY EXCL D.A. TALL - %*1000	K312	751	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K313	0.00751	0.00000	0.00000	1.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400	11,366	0	0	1,467,983	0
29	RATIO TO TOTAL ELECTRIC	K401	0.00774	0.00000	0.00000	1.00000	0.00000
30	METER READING EXP - % * 1000	K410	22	0	0	100,000	0
31	RATIO TO TOTAL ELECTRIC	K411	0.00022	0.00000	0.00000	1.00000	0.00000
32	CUST RECORDS EXP - % * 1000	K412	774	0	0	100,000	0
33	RATIO TO TOTAL ELECTRIC	K413	0.00774	0.00000	0.00000	1.00000	0.00000
34	BILLING EXPENSE - % * 1000	K414	3,860	0	0	100,000	0
35	RATIO TO TOTAL ELECTRIC	K415	0.03860	0.00000	0.00000	1.00000	0.00000
<u>36 WAGES AND SALARIES</u>							
37	PROD. DEMAND - BASE	K600 K200	61	0	0	41,828	0
38	PROD. DEMAND - INTERMEDIATE	K602 K202	9	0	0	6,419	1
39	PROD. DEMAND - PEAKING	K604 K204	5	0	0	3,181	1
40	PRODUCTION ENERGY - ALLOCABLE	K608 K306	229	0	0	30,520	1
41	TRANSMISSION	K610 T121	9	0	0	9,291	0

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
1	<u>DISTRIBUTION</u>	K612 D141	42,434	28,409	1,903	76	7,902	91	682
2	TOTAL PTD WAGES & SALARIES	K617	133,676	81,211	4,631	222	38,291	406	5,228
3	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.60752	0.03464	0.00166	0.28645	0.00304	0.03911
4	CUSTOMER ACCOUNTING	K620 K667	14,629	12,802	1,038	101	504	2	31
5	CUSTOMER SERV & INFO, SALES	K622 K400	3,505	3,089	250	25	113	0	0
6	<u>ECCR</u>	K624 K400	6,013	5,299	429	43	195	0	1
7	TOTAL PTD CSS WAGES & SALARIES	K627	157,823	102,401	6,348	391	39,103	408	5,260
8	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.64883	0.04022	0.00248	0.24776	0.00259	0.03333
9	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	7,879	5,112	317	20	1,952	20	263
10	TOTAL WAGES AND SALARIES EXP	K633	165,702	107,513	6,665	411	41,055	428	5,523
11	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.64883	0.04022	0.00248	0.24776	0.00258	0.03333
12	<u>WTG CUST ACCOUNTING EXPENSE</u>								
13	METER READING	K640 K410	10,807	9,395	762	66	468	6	108
14	CUSTOMER RECORDS	K642 K412	42,806	37,724	3,057	303	1,386	0	4
15	<u>BILLING</u>	K644 K414	7,861	6,676	543	54	266	1	18
16	TOTAL ALLOCATOR NO 1	K667	61,474	53,795	4,362	423	2,120	7	130
17	WTD RATIOS	K669	1.00000	0.87509	0.07096	0.00688	0.03449	0.00011	0.00211
18	<u>RECOV FUEL ENERGY EXPENSE</u>								
19	<u>AMOUNT ALLOCABLE</u>	K672 K306	824,439	415,616	26,159	1,715	318,085	3,982	52,690
20	TOTAL ALLOCATOR NO 2	K697	824,439	415,616	26,159	1,715	318,085	3,982	52,690
21	WTD RATIOS	K699	1.00000	0.50412	0.03173	0.00208	0.38582	0.00483	0.06391

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ALLOCATORS	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
1	<u>DISTRIBUTION</u>	K612 D141	200	1,978	1,195	42,436	-2
2	TOTAL PTD WAGES & SALARIES	K617	513	1,978	1,195	133,675	1
3	WTD PTD WAGE & SAL RATIOS	K619	0.00384	0.01480	0.00894	0.99999	0.00001
4	CUSTOMER ACCOUNTING	K620 K667	151	0	0	14,629	0
5	CUSTOMER SERV & INFO, SALES	K622 K400	27	0	0	3,504	1
6	<u>ECCR</u>	K624 K400	47	0	0	6,014	-1
7	TOTAL PTD CSS WAGES & SALARIES	K627	738	1,978	1,195	157,822	1
8	WTD PTD CSS WAGE & SAL RATIOS	K629	0.00468	0.01253	0.00757	0.99999	0.00001
9	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	37	99	60	7,880	-1
10	TOTAL WAGES AND SALARIES EXP	K633	775	2,077	1,255	165,702	0
11	WTD WAGE AND SALARY RATIOS	K639	0.00468	0.01253	0.00757	1.00000	0.00000
12	<u>WTG CUST ACCOUTING EXPENSE</u>						
13	METER READING	K640 K410	2	0	0	10,807	0
14	CUSTOMER RECORDS	K642 K412	331	0	0	42,805	1
15	<u>BILLING</u>	K644 K414	303	0	0	7,861	0
16	TOTAL ALLOCATOR NO 1	K667	636	0	0	61,473	1
17	WTD RATIOS	K669	0.01035	0.00000	0.00000	0.99998	0.00002
18	<u>RECOV FUEL ENERGY EXPENSE</u>						
19	AMOUNT ALLOCABLE	K672 K306	6,192	0	0	824,439	0
20	TOTAL ALLOCATOR NO 2	K697	6,192	0	0	824,439	0
21	WTD RATIOS	K699	0.00751	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE	
1 GROSS ELECTRIC PLT IN SERVICE									
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.61486	0.02903	0.00139	0.30749	0.00279	0.04298
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.62369	0.02882	0.00133	0.30123	0.00263	0.04132
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.61645	0.02899	0.00138	0.30636	0.00276	0.04268
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.66948	0.04484	0.00178	0.18622	0.00214	0.01606
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.65990	0.04149	0.00169	0.21028	0.00224	0.02135
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.63798	0.03543	0.00154	0.25760	0.00251	0.03188
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.68438	0.04499	0.00318	0.21483	0.00219	0.02825
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.64053	0.03595	0.00163	0.25524	0.00249	0.03168
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.63248	0.03454	0.00159	0.26219	0.00249	0.03343
11 NET ELECTRIC PLANT									
12	WTD NET PROD PLANT RATIOS	P229	1.00000	0.61486	0.02903	0.00139	0.30749	0.00279	0.04298
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.62360	0.02882	0.00133	0.30129	0.00263	0.04134
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.67906	0.04539	0.00184	0.19046	0.00224	0.01665
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.66840	0.04221	0.00174	0.21177	0.00231	0.02140
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.66725	0.04269	0.00285	0.23070	0.00238	0.03070
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.64060	0.03603	0.00154	0.25527	0.00242	0.03163
18	WTD NET PLANT RATIOS	NP29	1.00000	0.64848	0.03735	0.00167	0.24839	0.00249	0.02995
19 RATE BASE ADJUSTMENTS									
20 WORKING CAPITAL									
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.55876	0.03343	0.00190	0.33352	0.00389	0.05100
22	WTD RATIOS	W689	1.00000	0.63798	0.03543	0.00154	0.25760	0.00251	0.03187
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.65433	0.04138	0.00266	0.24192	0.00256	0.03278
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.46720	0.01837	-0.00042	0.42130	0.00470	0.06194
25 RATE BASE									
26	WTD NET OCRB RATIOS	RB29	1.00000	0.64813	0.03726	0.00167	0.24895	0.00250	0.03007
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.64197	0.03662	0.00160	0.25481	0.00257	0.03116
28 O & M EXPENSES									
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.50412	0.03173	0.00207	0.38582	0.00483	0.06392
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.62368	0.02880	0.00137	0.30124	0.00261	0.04134
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.67521	0.04544	0.00217	0.18324	0.00232	0.01739
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.86084	0.06934	0.00656	0.04859	0.00029	0.00393
33	WTD SALES EXP RATIOS	S319	1.00000	0.88121	0.07150	0.00702	0.03231	0.00000	0.00016
34	WTD A & G EXP RATIOS	A339	1.00000	0.65055	0.04069	0.00245	0.24303	0.00254	0.03206
35	WTD O & M EXP RATIOS	OM39	1.00000	0.65606	0.04141	0.00270	0.24144	0.00256	0.03289

36 DEPRECIATION EXPENSES

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WEIGHTED RATIOS	ITEM ALLO	LIGHTING	LIGHTING	LIGHTING	TOTAL	ALL	
		ENERGY	FIXTURE/MAINT	POLES	AT ISSUE	OTHER	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00146	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00098	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00137	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00471	0.04661	0.02815	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00393	0.03686	0.02227	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00273	0.01892	0.01143	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00515	0.01062	0.00641	0.99999	0.00001
9	WTD GROSS PLANT RATIOS	GP19	0.00286	0.01846	0.01115	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00256	0.01970	0.01103	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>							
12	WTD NET PROD PLANT RATIOS	P229	0.00146	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00099	0.00000	0.00000	1.00000	-0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.00482	0.03595	0.02360	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00408	0.02904	0.01906	1.00000	-0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00492	0.01154	0.00697	1.00000	0.00000
17	WTD NET C & O PLANT RATIOS	C229	0.00286	0.01845	0.01120	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.00316	0.01723	0.01128	1.00000	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>							
<u>20 WORKING CAPITAL</u>							
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00565	0.00739	0.00447	1.00000	-0.00000
22	WTD RATIOS	W689	0.00273	0.01892	0.01143	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00490	0.01211	0.00736	0.99999	0.00001
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00264	0.01521	0.00909	1.00002	-0.00002
<u>25 RATE BASE</u>							
26	WTD NET OCRB RATIOS	RB29	0.00314	0.01710	0.01118	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00313	0.01704	0.01111	1.00000	0.00000
<u>28 O & M EXPENSES</u>							
29	WTD PROD ENERGY EXP RATIOS	P349	0.00751	0.00000	0.00000	1.00001	-0.00001
30	WTD TRANS O & M EXP RATIOS	T349	0.00100	0.00000	0.00000	1.00004	-0.00004
31	WTD DIST O & M EXP RATIOS	D349	0.00461	0.04307	0.02655	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.00897	0.00099	0.00047	0.99997	0.00003
33	WTD SALES EXP RATIOS	S319	0.00781	0.00000	0.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.00468	0.01495	0.00901	0.99998	0.00002
35	WTD O & M EXP RATIOS	OM39	0.00482	0.01124	0.00687	0.99999	0.00001
<u>36 DEPRECIATION EXPENSES</u>							

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		ELECTRIC	RESIDENTIAL	NON DEMAND	100% LF	DEMAND			
1	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.61486	0.02903	0.00139	0.30749	0.00278	0.04298
2	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.62373	0.02879	0.00134	0.30121	0.00258	0.04134
3	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.63016	0.04248	0.00164	0.17002	0.00181	0.01396
4	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.69565	0.04651	0.00340	0.20438	0.00208	0.02668
5	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.62771	0.03503	0.00165	0.25232	0.00239	0.03180
6 OTHER TAXES & MISC EXPENSES									
7	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.64053	0.03595	0.00163	0.25523	0.00250	0.03168
8	WTD PAYROLL TAX RATIOS	L559	1.00000	0.64884	0.04023	0.00247	0.24774	0.00262	0.03335
9	WTD OTHER TAX RATIOS	L599	1.00000	0.64174	0.03658	0.00175	0.25414	0.00251	0.03192
10	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.64766	0.02662	0.00127	0.25222	0.00127	0.03169
11	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.64464	0.03869	0.00224	0.24654	0.00250	0.03241
12 INCOME TAXES									
13	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.64170	0.03768	0.00199	0.25089	0.00254	0.03225
14 OPERATING EXPENSES									
15	WTD PROD O & M EXP RATIOS	P459	1.00000	0.57708	0.03097	0.00177	0.33239	0.00353	0.05028
16	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.62368	0.02880	0.00137	0.30124	0.00261	0.04134
17	WTD DIST O & M EXP RATIOS	D349	1.00000	0.67521	0.04544	0.00217	0.18324	0.00232	0.01739
18	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.88137	0.07141	0.00714	0.03233	0.00000	0.00020
19 WAGES AND SALARIES (K600-K639)									
20	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.60752	0.03464	0.00166	0.28645	0.00304	0.03911
21	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.64883	0.04022	0.00248	0.24776	0.00259	0.03333
22	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.64883	0.04022	0.00248	0.24776	0.00258	0.03333
23	WTD RATIOS	K669	1.00000	0.87509	0.07096	0.00688	0.03449	0.00011	0.00211

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00146	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00101	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.00431	0.09474	0.04088	0.99999	0.00001
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00528	0.01000	0.00604	1.00003	-0.00003
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00272	0.03230	0.01409	1.00000	0.00000
<u>6 OTHER TAXES & MISC EXPENSES</u>						
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00286	0.01846	0.01115	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.00471	0.01256	0.00755	1.00007	-0.00007
9 WTD OTHER TAX RATIOS	L599	0.00313	0.01760	0.01063	1.00001	-0.00001
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00127	0.02155	0.01521	0.99873	0.00127
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00391	0.01929	0.00978	1.00000	0.00000
<u>12 INCOME TAXES</u>						
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00363	0.01885	0.01046	1.00000	0.00000
<u>14 OPERATING EXPENSES</u>						
15 WTD PROD O & M EXP RATIOS	P459	0.00396	0.00000	0.00000	0.99998	0.00002
16 WTD TRANS O & M EXP RATIOS	T349	0.00100	0.00000	0.00000	1.00004	-0.00004
17 WTD DIST O & M EXP RATIOS	D349	0.00461	0.04307	0.02655	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00774	0.00000	0.00000	1.00020	-0.00020
<u>19 WAGES AND SALARIES (K600-K639)</u>						
20 WTD PTD WAGE & SAL RATIOS	K619	0.00384	0.01480	0.00894	0.99999	0.00001
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00468	0.01253	0.00757	0.99999	0.00001
22 WTD WAGE AND SALARY RATIOS	K639	0.00468	0.01253	0.00757	1.00000	0.00000
23 WTD RATIOS	K669	0.01035	0.00000	0.00000	0.99998	0.00002

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPTIBLE SERVICE
1 NET INCOME COMPUTATION								
2 PRESENT CLASS REVENUES	R600	1,397,248	886,989	61,766	2,542	359,989	4,114	44,335
3 TOTAL REVENUE CREDITS	Q027	37,556	26,948	1,791	104	7,455	74	789
4 TOTAL ELECTRIC REVENUE	CS07	1,434,804	913,937	63,557	2,646	367,444	4,188	45,124
5 TOTAL OP EXP EX INC & REV TAX	OP61	-917,921	-591,729	-35,512	-2,054	-226,305	-2,291	-29,747
6 NET INCOME	NI01	516,883	322,208	28,045	592	141,139	1,897	15,377
7 ADJUSTMENTS TO NET INCOME								
8 TOTAL INTEREST EXPENSE	Y783	-93,489	-60,017	-3,424	-149	-23,822	-240	-2,913
9 TOTAL SIT UNALLOW FOR FIT	Y861	87,958	56,340	3,162	144	22,450	219	2,786
10 PRELIMINARY TAXABLE INCOME	TI01	511,352	318,531	27,783	587	139,767	1,876	15,250
11 STATE INCOME TAX COMPUTATION								
12 PRELIMINARY TAXABLE INCOME	TI01	511,352	318,531	27,783	587	139,767	1,876	15,250
13 STATE TAXABLE INCOME	SI01	511,352	318,531	27,783	587	139,767	1,876	15,250
14 STATE INCOME TAX PAYABLE								
15 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16 PRELIM SIT = SI01 * K192	ST01	28,124	17,519	1,528	32	7,687	103	839
17 STATE INC TAX PAYABLE	SP01	28,124	17,519	1,528	32	7,687	103	839
18 SIT ALLOWABLE								
19 STATE INC TAX PAYABLE	SP01	28,124	17,519	1,528	32	7,687	103	839
20 NET STATE INC TAX ALLOWABLE	SA01	28,124	17,519	1,528	32	7,687	103	839
21 FEDERAL INCOME TAX COMPUTATION								
22 PRELIMINARY TAXABLE INCOME	TI01	511,352	318,531	27,783	587	139,767	1,876	15,250
23 STATE INC TAX PAYABLE	SP01	-28,124	-17,519	-1,528	-32	-7,687	-103	-839
24 NET FEDERAL TAXABLE INCOME	FI01	483,228	301,012	26,255	555	132,080	1,773	14,411
25 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26 PRELIM FIT = FI01 * K190	FT01	169,130	105,354	9,189	194	46,228	621	5,044
27 TOTAL FED PROV DEF IT (410.1)	Z781	-32,782	-20,998	-1,179	-54	-8,367	-81	-1,039
28 TOTAL AMORTIZED ITC	Z813	-7,140	-4,573	-257	-12	-1,822	-18	-226
29 NET FED INC TAX ALLOWABLE	FA01	129,208	79,783	7,753	128	36,039	522	3,779
30 FEDERAL INCOME TAX PAYABLE								
31 PRELIM FIT = FI01 * K190	FT01	169,130	105,354	9,189	194	46,228	621	5,044
32 FED INC TAX PAYABLE	FP01	169,130	105,354	9,189	194	46,228	621	5,044
33 PRELIMINARY SUMMARY								
34 NET INCOME	NI01	516,883	322,208	28,045	592	141,139	1,897	15,377

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

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	ITEM ALLO	LIGHTING ENERGY	LIGHTING FIXTURE/MAINT	LIGHTING POLES	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON REVENUE</u>						
1						
<u>NET INCOME COMPUTATION</u>						
2	R600	5,283	21,929	10,299	1,397,246	2
3	Q027	133	159	102	37,555	1
4	CS07	5,416	22,088	10,401	1,434,801	3
5	OP61	-3,590	-17,708	-8,981	-917,917	-4
6	NI01	1,826	4,380	1,420	516,884	-1
<u>ADJUSTMENTS TO NET INCOME</u>						
8	Y783	-292	-1,593	-1,039	-93,489	-0
9	Y861	252	1,624	981	87,958	0
10	T101	1,786	4,411	1,362	511,353	-1
<u>STATE INCOME TAX COMPUTATION</u>						
12	T101	1,786	4,411	1,362	511,353	-1
13	SI01	1,786	4,411	1,362	511,353	-1
<u>STATE INCOME TAX PAYABLE</u>						
15	K192	0.05500	0.05500	0.05500		0.05500
16	ST01	98	243	75	28,124	0
17	SP01	98	243	75	28,124	0
<u>SIT ALLOWABLE</u>						
19	SP01	98	243	75	28,124	0
20	SA01	98	243	75	28,124	0
<u>FEDERAL INCOME TAX COMPUTATION</u>						
22	T101	1,786	4,411	1,362	511,353	-1
23	SP01	-98	-243	-75	-28,124	-0
24	F101	1,688	4,168	1,287	483,229	-1
25	K190	0.35000	0.35000	0.35000		0.35000
26	FT01	591	1,459	450	169,130	0
27	Z781	-94	-605	-366	-32,783	1
28	Z813	-20	-132	-80	-7,140	-0
29	FA01	477	722	4	129,207	1
<u>FEDERAL INCOME TAX PAYABLE</u>						
31	FT01	591	1,459	450	169,130	0
32	FP01	591	1,459	450	169,130	0
<u>PRELIMINARY SUMMARY</u>						
34	NI01	1,826	4,380	1,420	516,884	-1

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FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON DEMAND</u>	<u>GEN SERVICE 100% LF</u>	<u>GEN SERVICE DEMAND</u>	<u>CURTAILABLE SERVICE</u>	<u>INTERRUPTIBLE SERVICE</u>
1 NET FED INC TAX ALLOWABLE	FA01	-129,208	-79,783	-7,753	-128	-36,039	-522	-3,779
2 NET STATE INC TAX ALLOWABLE	SA01	-28,124	-17,519	-1,528	-32	-7,687	-103	-839
3 OVERALL RETURN EARNED (SCH 14)	RETU	359,551	224,906	18,764	432	97,413	1,272	10,759
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09558	0.13980	0.07366	0.10430	0.13495	0.09421

FLORIDA POWER CORPORATION
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED 2002, PRESENT RATES, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>LIGHTING ENERGY</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-477	-722	-4	-129,207	-1
2 NET STATE INC TAX ALLOWABLE	SA01	-98	-243	-75	-28,124	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,251	3,415	1,341	359,553	-2
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.10919	0.05468	0.03294	0.09809	-2.00000

III. Development of Input Allocation Factors

Allocator No. 1A - Production Capacity
(Production Capacity Allocation Method: 12CP and 1/13th AD)

Allocator No. 2 - Production Energy

Allocator No. 3 - Transmission

Allocator No. 4 - Distribution Primary

Allocator No. 5 - Distribution Secondary

Allocator No. 6 - Distribution Services

Allocator No. 7 - Meter Plant Investment

Allocator No. 8 - Customer Accounting Expenses

FLORIDA POWER CORPORATION
 CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS
 12 CP AND 1/13TH AVG DEMAND ALLOCATION
 FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002

ALLOCATOR NO. 1A
 PAGE 1 OF 2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RATE CLASS	NORMALIZED MWH SALES @ METER LEVEL	12 CP LOAD FACTOR	12 CP MW @ METER LEVEL (1) / 8760 hrs / (2)	DELIVERY EFFICIENCY FACTOR	AVERAGE CP MW @ SOURCE LEVEL (3) / (4)	MWH SALES @ METER LEVEL	DELIVERY EFFICIENCY FACTOR	SOURCE LEVEL MWH (6) / (7)	ANNUAL AVERAGE DEMAND (8) / 8760 hrs
I. RESIDENTIAL SERVICE	18,636,202	0.517	4,116.9	0.9417624	4,371.5	18,636,202	0.9417624	19,788,645	2,259.0
II. GENERAL SERVICE NON-DEMAND									
TRANSMISSION	3,183	0.705	0.5	0.9779000	0.5	3,183	0.9779000	3,255	0.4
PRIMARY	6,685	0.705	1.1	0.9679000	1.1	6,685	0.9679000	6,907	0.8
SECONDARY	1,163,499	0.705	188.5	0.9417624	200.2	1,163,499	0.9417624	1,235,449	141.0
TOTAL	1,173,367		190.1		201.8	1,173,367		1,245,610	142.2
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	76,820	0.9417624	81,571	9.3
IV. GENERAL SERVICE DEMAND									
GSD-1 - TRANSMISSION	6,865	0.820	1.0	0.9779000	1.0	6,865	0.9779000	7,020	0.8
SS-1 - TRANSMISSION	5,685	0.888	0.7	0.9779000	0.7	5,685	0.9779000	5,814	0.7
SUBTOTAL - TRANSMISSION	12,550		1.7	0.9779000	1.7	12,550	0.9779000	12,834	1.5
GSD - PRIMARY DEL / PRIMARY MTR	2,709,246	0.820	377.1	0.9679000	389.6	2,709,246	0.9679000	2,799,097	319.5
GSD - SECONDARY DEL/ PRIMARY MTR	32,331	0.820	4.5	0.9679000	4.6	32,331	0.9679000	33,404	3.8
SS-1 - PRIMARY	505	0.888	0.1	0.9679000	0.1	505	0.9679000	521	0.1
SUBTOTAL - PRIMARY	2,742,081		381.7	0.9679000	394.4	2,742,081	0.9679000	2,833,022	323.4
GSD - SECONDARY	11,582,779	0.820	1,612.4	0.9417624	1,712.1	11,582,779	0.9417624	12,299,046	1,404.0
TOTAL	14,337,411		1,995.8		2,108.2	14,337,411		15,144,902	1,728.9
V. CURTAILABLE SERVICE									
CS - PRIMARY	181,162	1.169	17.7	0.9679000	18.3	181,162	0.9679000	187,171	21.4
SS3 - PRIMARY	1,437	∞	0.0	0.9679000	0.0	1,437	0.9679000	1,485	0.2
SUBTOTAL - PRIMARY	182,599		17.7	0.9679000	18.3	182,599	0.9679000	188,655	21.5
CS - SECONDARY	649	1.169	0.1	0.9417624	0.1	649	0.9417624	689	0.1
TOTAL	183,248		17.8		18.4	183,248		189,344	21.6
VI. INTERRUPTIBLE SERVICE									
IS - TRANSM DEL / TRANSM MTR	447,653	0.975	52.4	0.9779000	53.6	447,653	0.9779000	457,769	52.3
IS - PRIMARY DEL / TRANS MTR	1,690	0.975	0.2	0.9779000	0.2	1,690	0.9779000	1,728	0.2
SS-2 - TRANSMISSION	143,765	1.196	13.7	0.9779000	14.0	143,765	0.9779000	147,014	16.8
SUBTOTAL - TRANSMISSION	593,108		66.3	0.9779000	67.8	593,108	0.9779000	606,512	69.2
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.975	189.6	0.9679000	195.9	1,619,291	0.9679000	1,672,994	191.0
IS - TRANSM DEL / PRIMARY MTR	48,983	0.975	5.7	0.9679000	5.9	48,983	0.9679000	50,608	5.8
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.975	0.6	0.9679000	0.6	4,700	0.9679000	4,856	0.6
SS-2 - PRIMARY	72,805	1.196	6.9	0.9679000	7.1	72,805	0.9679000	75,219	8.6
SUBTOTAL - PRIMARY	1,745,779		202.8	0.9679000	209.5	1,745,779	0.9679000	1,803,678	205.9
IS - SECONDARY	92,722	0.975	10.9	0.9417624	11.6	92,722	0.9417624	98,455	11.2
TOTAL	2,431,609		280.0		288.9	2,431,609		2,508,645	286.3
VII. LIGHTING SERVICE	277,451	5.042	6.3	0.9417624	6.7	277,451	0.9417624	294,608	33.6
TOTAL RETAIL	37,116,108				7,004.8	37,116,108		39,253,324	4,480.9

**CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS
12 CP AND 1/13TH AVG DEMAND ALLOCATION
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

	(1) AVERAGE 12 CP DEMAND MW	(2) %	(3) ANNUAL AVERAGE DEMAND MW	(4) %	(5) 12/13 OF 12 CP 12/13*(2)	(6) 1/13 OF AVG. DEMAND 1/13 * (4)	(7) DEMAND ALLOCATOR (5)+(6)
RATE CLASS							
I. RESIDENTIAL SERVICE	4,371.5	62.407%	2,259.0	50.414%	57.607%	3.878%	61.486%
II. GENERAL SERVICE NON-DEMAND							
TRANSMISSION	0.5	0.007%	0.4	0.009%	0.007%	0.001%	0.007%
PRIMARY	1.1	0.016%	0.8	0.018%	0.014%	0.001%	0.016%
SECONDARY	200.2	2.858%	141.0	3.147%	2.638%	0.242%	2.880%
TOTAL	201.8	2.881%	142.2	3.173%	2.659%	0.244%	2.903%
III. GS - 100% L.F.	9.3	0.133%	9.3	0.208%	0.123%	0.016%	0.139%
IV. GENERAL SERVICE DEMAND							
TRANSMISSION	1.7	0.024%	1.5	0.033%	0.022%	0.003%	0.025%
PRIMARY	394.4	5.630%	323.4	7.217%	5.197%	0.555%	5.752%
SECONDARY	1,712.1	24.442%	1,404.0	31.333%	22.562%	2.410%	24.972%
TOTAL	2,108.2	30.097%	1,728.9	38.584%	27.781%	2.968%	30.749%
V. CURTAILABLE SERVICE							
PRIMARY	18.3	0.261%	21.5	0.480%	0.241%	0.037%	0.278%
SECONDARY	0.1	0.001%	0.1	0.002%	0.001%	0.000%	0.001%
TOTAL	18.4	0.263%	21.6	0.482%	0.242%	0.037%	0.279%
VI. INTERRUPTIBLE SERVICE							
TRANSMISSION	67.8	0.968%	69.2	1.544%	0.893%	0.119%	1.012%
PRIMARY	209.5	2.991%	205.9	4.595%	2.761%	0.353%	3.114%
SECONDARY	11.6	0.166%	11.2	0.250%	0.153%	0.019%	0.172%
TOTAL	288.9	4.124%	286.3	6.389%	3.807%	0.491%	4.298%
VII. LIGHTING SERVICE	6.7	0.096%	33.6	0.750%	0.088%	0.058%	0.146%
TOTAL RETAIL	7,004.8	100.000%	4,480.9	100.000%	92.308%	7.692%	100.000%

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FLORIDA POWER CORPORATION
 CALCULATION OF PRODUCTION ENERGY ALLOCATION FACTORS
 FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002

ALLOCATOR NO. 2
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RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) DELIVERY EFFICIENCY FACTOR	(3) SOURCE LEVEL MWH (6) / (7)	(4) ENERGY ALLOCATOR
I. RESIDENTIAL SERVICE	18,636,202	0.9417624	19,788,645	50.412%
II. GENERAL SERVICE NON-DEMAND				
TRANSMISSION	3,183	0.9779000	3,255	0.008%
PRIMARY	6,685	0.9679000	6,907	0.018%
SECONDARY	1,163,499	0.9417624	1,235,449	3.147%
TOTAL	1,173,367		1,245,610	3.173%
III. GS - 100% L.F.	76,820	0.9417624	81,571	0.208%
IV. GENERAL SERVICE DEMAND				
GSD-1 - TRANSMISSION	6,865	0.9779000	7,020	0.018%
SS-1 - TRANSMISSION	5,685	0.9779000	5,814	0.015%
SUBTOTAL - TRANSMISSION	12,550	0.9779000	12,834	0.033%
GSD - PRIMARY/PRIMARY	2,709,246	0.9679000	2,799,097	7.131%
GSD - SECONDARY DEL/ PRIMARY MTR	32,331	0.9679000	33,404	0.085%
SS-1 - PRIMARY	505	0.9679000	521	0.001%
SUBTOTAL - PRIMARY	2,742,081	0.9679000	2,833,022	7.217%
GSD - SECONDARY	11,582,779	0.9417624	12,299,046	31.332%
TOTAL	14,337,411		15,144,902	38.582%
V. CURTAILABLE SERVICE				
CS - PRIMARY	181,162	0.9679000	187,171	0.477%
SS3 - PRIMARY	1,437	0.9679000	1,485	0.004%
SUBTOTAL - PRIMARY	182,599	0.9679000	188,655	0.481%
CS - SECONDARY	649	0.9417624	689	0.002%
TOTAL	183,248		189,344	0.483%
VI. INTERRUPTIBLE SERVICE				
IS - TRANSM DEL / TRANSM MTR	447,653	0.9779000	457,769	1.166%
IS - PRIMARY DEL / TRANS MTR	1,690	0.9779000	1,728	0.004%
SS-2 - TRANSMISSION	143,765	0.9779000	147,014	0.375%
SUBTOTAL - TRANSMISSION	593,108	0.9779000	606,512	1.545%
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.9679000	1,672,994	4.262%
IS - TRANSM DEL / PRIMARY MTR	48,983	0.9679000	50,608	0.129%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.9679000	4,856	0.012%
SS-2 - PRIMARY	72,805	0.9679000	75,219	0.192%
SUBTOTAL - PRIMARY	1,745,779	0.9679000	1,803,678	4.595%
SECONDARY	92,722	0.9417624	98,455	0.251%
TOTAL	2,431,609		2,508,645	6.391%
VII. LIGHTING SERVICE	277,451	0.9417624	294,608	0.751%
TOTAL RETAIL	37,116,108		39,253,324	100.000%

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FLORIDA POWER CORPORATION
 CALCULATION OF TRANSMISSION ALLOCATION FACTORS
 FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002

ALLOCATOR NO. 3
 Page 1 of 1

RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) 12 CP MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVERAGE CP MW @ SOURCE LEVEL (3)/(4)	(6) AVERAGE CP MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	18,636,202	0.517	4,116.9	0.9417624	4,371.5	62.408%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	3,183	0.705	0.5	0.9779000	0.5	0.007%
PRIMARY	6,685	0.705	1.1	0.9679000	1.1	0.016%
SECONDARY	1,163,499	0.705	188.5	0.9417624	200.2	2.858%
TOTAL	1,173,367		190.1		201.8	2.881%
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	0.133%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	6,865	0.820	1.0	0.9779000	1.0	0.014%
SS-1 - TRANSMISSION	5,685	0.888	0.7	0.9779000	0.7	0.010%
SUBTOTAL - TRANSMISSION	12,550		1.7	0.9779000	1.7	0.024%
GSD - PRIMARY DEL / PRIMARY MTR	2,709,246	0.820	377.1	0.9679000	389.6	5.562%
GSD - SECONDARY DEL / PRIMARY MTR	32,331	0.820	4.5	0.9679000	4.6	0.066%
SS-1 - PRIMARY	505	0.888	0.1	0.9679000	0.1	0.001%
SUBTOTAL - PRIMARY	2,742,081		381.7	0.9679000	394.4	5.629%
GSD - SECONDARY	11,582,779	0.820	1,612.4	0.9417624	1,712.1	24.442%
TOTAL	14,337,411		1,995.8		2,108.2	30.095%
V. CURTAILABLE SERVICE						
CS - PRIMARY	181,162	1.169	17.7	0.9679000	18.3	0.261%
SS3 - PRIMARY	1,437	∞	0.0	0.9679000	0.0	0.000%
SUBTOTAL - PRIMARY	182,599		17.7	0.9679000	18.3	0.261%
CS - SECONDARY	649	1.169	0.1	0.9417624	0.1	0.001%
TOTAL	183,248		17.8		18.4	0.262%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	447,653	0.975	52.4	0.9779000	53.6	0.765%
IS - PRIMARY DEL / TRANS MTR	1,690	0.975	0.2	0.9779000	0.2	0.003%
SS-2 - TRANSMISSION	143,765	1.196	13.7	0.9779000	14.0	0.200%
SUBTOTAL - TRANSMISSION	593,108		66.3	0.9779000	67.8	0.968%
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.975	189.6	0.9679000	195.9	2.797%
IS - TRANSM DEL / PRIMARY MTR	48,983	0.975	5.7	0.9679000	5.9	0.084%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.975	0.6	0.9679000	0.6	0.009%
SS-2 - PRIMARY	72,805	1.196	6.9	0.9679000	7.1	0.101%
SUBTOTAL - PRIMARY	1,745,779		202.8	0.9679000	209.5	2.991%
IS - SECONDARY	92,722	0.975	10.9	0.9417624	11.6	0.166%
TOTAL	2,431,609		280.0		288.9	4.125%
VII. LIGHTING SERVICE	277,451	5.042	6.3	0.9417624	6.7	0.096%
TOTAL RETAIL	37,116,108				7,004.8	100.000%

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**FLORIDA POWER CORPORATION
CALCULATION OF DISTRIBUTION PRIMARY ALLOCATION FACTORS
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) CLASS MAX MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	18,636,202	0.374	5,691.5	0.9417624	6,043.5	63.753%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	0	0.416	0.0	0.9779000	0.0	0.000%
PRIMARY	6,685	0.416	1.8	0.9679000	1.9	0.020%
SECONDARY	1,163,499	0.416	319.2	0.9417624	338.9	3.575%
TOTAL	1,170,184		321.0		340.8	3.595%
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	0.098%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	0	0.650	0.0	0.9779000	0.0	0.000%
SS-1 - TRANSMISSION	0	0.090	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	0		0.0	0.9779000	0.0	0.000%
GSD - PRIMARY DEL / PRIMARY MTR	2,709,246	0.650	475.8	0.9679000	491.6	5.186%
GSD - SECONDARY DEL / PRIMARY MTR	32,331	0.650	5.7	0.9679000	5.9	0.062%
SS-1 - PRIMARY	505	0.090	0.6	0.9679000	0.6	5.248%
SUBTOTAL - PRIMARY	2,742,081		482.1	0.9679000	498.1	5.254%
GSD - SECONDARY	11,582,779	0.650	2,034.0	0.9417624	2,159.8	22.784%
TOTAL	14,324,861		2,516.1		2,657.9	28.038%
V. CURTAILABLE SERVICE						
CS - PRIMARY	181,162	0.626	33.0	0.9679000	34.1	0.360%
SS3 - PRIMARY	1,437	0.015	10.9	0.9679000	11.3	0.119%
SUBTOTAL - PRIMARY	182,599		43.9	0.9679000	45.4	0.479%
CS - SECONDARY	649	0.626	0.1	0.9417624	0.1	0.001%
TOTAL	183,248		44.0		45.5	0.480%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	0	0.687	0.0	0.9779000	0.0	0.000%
IS - PRIMARY DEL / TRANS MTR	1,690	0.687	0.3	0.9779000	0.3	0.003%
SS-2 - TRANSMISSION	0	0.505	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	1,690		0.3	0.9779000	0.3	0.003%
IS - PRIMARY DEL / PRIMARY MTR	1,619,291	0.687	269.0	0.9679000	277.9	2.932%
IS - TRANSM DEL / PRIMARY MTR	0	0.687	0.0	0.9679000	0.0	0.000%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.687	0.8	0.9679000	0.8	0.008%
SS-2 - PRIMARY	72,805	0.505	16.5	0.9679000	17.0	0.179%
SUBTOTAL - PRIMARY	1,696,796		286.3	0.9679000	295.8	3.119%
IS - SECONDARY	92,722	0.687	15.4	0.9417624	16.4	0.173%
TOTAL	1,791,208		302.0		312.5	3.295%
VII. LIGHTING SERVICE	277,451	0.479	66.1	0.9417624	70.2	0.741%
TOTAL RETAIL	36,459,974				9,479.7	100.000%

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**FLORIDA POWER CORPORATION
CALCULATION OF DISTRIBUTION SECONDARY ALLOCATION FACTORS
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002**

ALLOCATOR NO. 5
Page 1 of 1

RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) CUSTOMER MAX LOAD FACTOR	(3) CUSTOMER MAX MW @ METER LEVEL <small>(1)/8760hrs/(2)</small>	(4) DELIVERY EFFICIENCY FACTOR	(5) CUSTOMER MAX MW @ SOURCE LEVEL <small>(3)/(4)</small>	(6) CUSTOMER MAX MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	18,636,202	0.189	11,235.2	0.9417624	11,930.0	77.150%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	0	0.172	0.0	0.9779000	0.0	0.000%
PRIMARY	0	0.172	0.0	0.9679000	0.0	0.000%
SECONDARY	1,163,499	0.172	773.3	0.9417624	821.1	5.310%
TOTAL	1,163,499		773.3		821.1	5.310%
III. GS - 100% L.F.	76,820	1.000	8.8	0.9417624	9.3	0.060%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	0	0.539	0.0	0.9779000	0.0	0.000%
SS-1 - TRANSMISSION	0	0.040	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	0		0.0	0.9779000	0.0	0.000%
GSD - PRIMARY DEL / PRIMARY MTR	0	0.539	0.0	0.9679000	0.0	0.000%
GSD - SECONDARY DEL / PRIMARY MTR	32,331	0.539	6.8	0.9679000	7.0	0.045%
SS-1 - PRIMARY	0	0.040	0.0	0.9679000	0.0	0.045%
SUBTOTAL - PRIMARY	32,331		6.8	0.9679000	7.0	0.045%
GSD - SECONDARY	11,582,779	0.539	2,451.4	0.9417624	2,603.0	16.833%
TOTAL	11,615,111		2,458.2		2,610.0	16.878%
V. CURTAILABLE SERVICE						
CS - PRIMARY	0	0.594	0.0	0.9679000	0.0	0.000%
SS3 - PRIMARY	0	0.015	0.0	0.9679000	0.0	0.000%
SUBTOTAL - PRIMARY	0		0.0	0.9679000	0.0	0.000%
CS - SECONDARY	649	0.594	0.1	0.9417624	0.1	0.001%
TOTAL	649		0.1		0.1	0.001%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	0	0.517	0.0	0.9779000	0.0	0.000%
IS - PRIMARY DEL / TRANSM MTR	0	0.517	0.0	0.9779000	0.0	0.000%
SS-2 - TRANSMISSION	0	0.369	0.0	0.9779000	0.0	0.000%
SUBTOTAL - TRANSMISSION	0		0.0	0.9779000	0.0	0.000%
IS - PRIMARY DEL / PRIMARY MTR	0	0.517	0.0	0.9679000	0.0	0.000%
IS - TRANSM DEL / PRIMARY MTR	0	0.517	0.0	0.9679000	0.0	0.000%
IS - SECONDARY DEL / PRIMARY MTR	4,700	0.517	1.0	0.9679000	1.0	0.006%
SS-2 - PRIMARY	0	0.369	0.0	0.9679000	0.0	0.000%
SUBTOTAL - PRIMARY	4,700		1.0	0.9679000	1.0	0.006%
IS - SECONDARY	92,722	0.517	20.5	0.9417624	21.8	0.141%
TOTAL	97,422		21.5		22.8	0.147%
VII. LIGHTING SERVICE	277,451	0.479	66.1	0.9417624	70.2	0.454%
TOTAL RETAIL	31,867,153				15,463.5	100.000%

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FLORIDA POWER CORPORATION
CALCULATION OF DISTRIBUTION SERVICES ALLOCATION FACTORS
FOR PERIOD JANUARY 2002 THROUGH DECEMBER 2002

ALLOCATOR NO. 6
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RATE CLASS	ANNUAL NO. OF BILLS (Lines of Billing)	PERCENT OF ANNUAL BILLS
I. RESIDENTIAL SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	15,526,065	88.785%
TOTAL	15,526,065	88.785%
II. GENERAL SERVICE NON-DEMAND		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	1,262,896	7.222%
TOTAL	1,262,896	7.222%
III. GS - 100% L.F.		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	124,567	0.712%
TOTAL	124,567	0.712%
IV. GENERAL SERVICE DEMAND		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	569,389	3.256%
TOTAL	569,389	3.256%
V. CURTAILABLE SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	13	0.000%
TOTAL	13	0.000%
VI. INTERRUPTIBLE SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	494	0.003%
TOTAL	494	0.003%
VII. LIGHTING SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY (METERED ONLY)	3,902	0.022%
TOTAL	3,902	0.022%
TOTAL RETAIL	17,487,326	100.000%

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FLORIDA POWER CORPORATION
DEVELOPMENT OF SPECIFIC ASSIGNMENT OF METER PLANT INVESTMENT
TEST PERIOD: PROJECTED CALENDAR YEAR 2002

	(1)	(2)	(3)	(4)	(5)	(6)
RATE GROUP/METER TYPE	AVG NO. OF METERED BILLINGS	CURRENT ESTIMATED \$/METER INSTALLATION	AVG NO. OF METERED BILLINGS W/CANS	INVESTMENT \$/ CAN	INVESTMENT \$ (1)*(2) + (3)*(4)	PCT OF TOTAL RETAIL
I. RETAIL						
A. RESIDENTIAL - RS-1						
1. 1PH METER	1,228,382	\$81	1,105,544	\$29	\$131,559,718	
2. NETWORK	61,724	107	55,552	\$30	\$8,271,028	
3. TOU - 1PH METER	56	86	50	\$29	\$6,266	
4. TOU - 3PH METER	7	213	6	\$120	\$2,211	
5 3PH METER	3,670	208	3,303	\$120	\$1,159,720	
TOTAL RS-1	1,293,839		1164455		\$140,998,943	79.132%
B. GENERAL SERVICE NON-DEMAND - GS-1						
1. TRANSMISSION	1	28,738	0	\$0	\$28,738	
2. PRIMARY	29	\$5,169	26	\$369	\$159,495	
3. SECONDARY - 1PH	102,143	81	91,929	\$29	\$10,939,524	
4. SECONDARY - 3PH	2,241	575	2,017	\$120	\$1,530,615	
5. TOU - PRI	4	5,176	4	\$120	\$21,184	
6. TOU - 3PH TR METER	93	580	84	\$369	\$84,936	
7. TOU - 1PH METER SEC	78	86	70	\$29	\$8,738	
8 TOU - 3PH METER SEC	109	213	98	\$120	\$34,977	
9 TOU - SEC NETWORK	6	112	5	\$30	\$822	
TOTAL GS-1	104,704		94,233		\$12,780,291	7.173%
C. GS 100% LF - GS-2	9,110	\$81	8,199	\$29	\$975,681	0.548%
D. GENERAL SERVICE DEMAND - GSD-1, SS-1						
1. TRANSMISSION	10	\$28,738	0	\$0	\$287,380	
2. PRIMARY	238	\$5,169	214	\$369	\$1,309,188	
3. SECONDARY 1PH	12,102	\$81	10,892	\$29	\$1,296,130	
4. SECONDARY 1PH TR	4	\$505	4	\$369	\$3,496	
5. SECONDARY 3PH	19,095	\$208	17,186	\$120	\$6,034,080	
6 SECONDARY 3PH TR	7,428	\$575	6,685	\$369	\$6,737,865	
7 TOU PRIMARY	182	\$5,174	164	\$120	\$961,348	
8 TOU SECONDARY 1PH	1,207	\$86	1,086	\$29	\$135,296	
9 TOU SECONDARY 3PH	2,321	\$213	2,089	\$120	\$745,053	
10 TOU SECONDARY 3PH TR	5,266	\$580	4,739	\$369	\$4,802,971	
TOTAL GSD-1, SS-1	47,853		43,059		\$22,312,807	12.523%
E. CURTAILABLE SERVICE - CS-1,CS-2, SS-3						
1. TRANSMISSION	0	\$28,738	0	\$0	\$0	
2. PRIMARY	7	5,169	7	\$369	\$38,766	
3. SECONDARY	1	575	1	\$369	\$944	
TOTAL CS-1,CS-2, SS-3	8				\$39,710	0.022%
E. INTERRUPTIBLE SERVICE - IS-1, IS-2, SS-2						
1. TRANSMISSION	14	\$28,738	0	\$0	\$402,332	
2. PRIMARY	105	5,169	105	\$369	\$581,490	
3. SECONDARY	29	575	29	\$369	\$27,376	
TOTAL IS-1, IS-2,SS-3	148				\$1,011,198	0.568%
F. LIGHTING	325	\$81	293	\$120	\$61,485	0.034%
TOTAL RETAIL	1,455,987				\$178,180,115	100.000%

FLORIDA POWER CORPORATION
DEVELOPMENT OF SPECIFIC ASSIGNMENT OF CUSTOMER ACCOUNTING EXPENSES
TEST PERIOD: PROJECTED CALENDAR YEAR ENDED DECEMBER 31, 2002

CUSTOMER GROUP	(1) CUSTOMERS	(2) TOTAL METERED BILLS	(3) SPECIAL METERED CUSTS	(4) NON SPCL METERED CUSTS	(5) TOTAL LINES OF BILLING	(6) SPECIAL BILLING CUSTS	(7) NON SPCL BILLING CUSTS	(8) ← ACCT 902 →			(9) ← ACCT 903.10 →			(10) ← ACCT 903.20 →		
								METER READING EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL	CUST REC & COLLECT EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL	SYS BILLING & ACCT EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL
COMPUTER ALLOCATION CODE				Col 2 - Col 3				K410			K412			K414		
I. RETAIL																
A. RESIDENTIAL (RS-1)	1,293,722	1,293,839	0	1,293,839	1,293,839	0	1,293,839	8,646,634	86.935%	34,718,986	88.129%	4,856,042				84.930%
B. GS (GS-1)	104,831	104,704	2	104,702	105,279	0	105,279	701,061	7.049%	2,813,298	7.141%	395,134				6.911%
C. GS 100% LF (GS-2)	10,379	9,110	0	9,110	10,381	0	10,381	60,881	0.612%	278,536	0.707%	38,962				0.681%
D. GSD (GSD-1, SS-1)	47,529	47,853	166	47,687	47,853	166	47,687	430,359	4.327%	1,275,513	3.238%	193,357				3.382%
E. CURTAILABLE (CS-1, CS-2, SS-3)	8	8	8	0	8	8	0	5,382	0.054%	215	0.001%	693				0.012%
F. INTERRUPTIBLE (IS-1, IS-2, SS-2)	148	148	148	0	148	148	0	99,561	1.001%	3,972	0.010%	12,819				0.224%
G. LIGHTING	11,366	325	0	325	58,806	0	58,806	2,172	0.022%	305,024	0.774%	220,711				3.860%
TOTAL RETAIL	1,467,983	1,455,987	324	1,455,663	1,516,314	322	1,515,992	9,946,051	99.054%	39,395,544	99.999%	5,717,718	96.828%	100.000%		100.000%
II. WHOLESALE																
A. MUNICIPALS - FULL REQUIRE	8	14	14	0	14	14	0	7,385		215		14,328				
B. MUNICIPAL CONTRACTS																
1. REEDY CREEK	1	5	5	0	5	5	0	2,637		27		5,117				
2. KISSIMMEE	1	1	1	0	1	1	0	527		27		1,023				
3. ST. CLOUD	1	1	1	0	1	1	0	527		27		1,023				
4. NEW SMYRNA BEACH	1	1	1	0	1	1	0	527		27		1,023				
5. HOMESTEAD	1	0	0	0	1	1	0	-		27		1,023				
6. TALLAHASSEE	1	0	0	0	1	1	0	-		27		1,023				
7. MARKET MITIGATION	1	0	0	0	1	1	0	-		27		1,023				
TOTAL MUNI CONTRACTS	7	8	8	0	11	11	0	4,220		188		11,257				
C. SECI	1	142	142	0	142	142	0	74,904		27		145,323				
D. FMPA	1	16	16	0	16	16	0	8,440		27		16,374				
TOTAL WHOLESALE	17	180	180	0	183	183	0	94,949	0.946%	456	0.001%	187,282	3.172%			
TOTAL SYSTEM	1,468,000	1,456,167	504	1,455,663	1,516,497	505	1,515,992	10,041,000	100.00%	39,396,000	100.000%	5,905,000	100.00%			
SPECIAL METERING/BILLING ASSIGNMENTS AMOUNTS:																
ACCT 902 WHOLESALE METER READING		\$	527													
ACCT 902 RETAIL METER READING		\$	673													
ACCT 903.20 WHOLESALE SYS BILL & ACCTG ITEMIZED:		\$	1,023													
ACCT 903.20 RETAIL SYS BILL & ACCTG ITEMIZED:			87													

NOTES:

- (a) Acct 902 assigned amounts based on Wholesale Special Metering Customers @\$27/yr and Retail Special Metering Customers @\$673/yr. Remaining amount allocated per metered billings excluding Special Metering Customers.
- (b) Total Acct 903.10 allocated per number of customers (col 1).
- (c) Acct 903.20 assigned amounts based on Wholesale Itemized Special Billing Customers @\$1,023/yr and Retail Itemized Special Billing Customers @\$87/yr. Remaining amount allocated per Total Lines of Billing.
- (d) Column (1) Retail numbers from Schedule E-18a "Number of Customers by Rate Schedules."
- (e) Column (2) Retail numbers from Schedule E-16c (Number bills less unmetered)
- (f) Columns (3) and (6) retail numbers provided by TK and Wholesale numbers reviewed by BS.
- (g) Column (5) Retail numbers from Schedule E-18a "Number of Bills by Rate Schedules"

IV. UNIT COST SUMMARY

TABLE IV
FLORIDA POWER CORPORATION
SUMMARY DEVELOPMENT OF FUNCTIONAL UNIT COSTS
PROJECTED CALENDAR YEAR 2002 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD (IS/CS TREATED AS FIRM)

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		TOTAL RETAIL	RESIDENTIAL (RS)	GEN SERV NON DEM (GS-1)	GEN SERV 100% LF (GS-2)	GEN SERV DEMAND (GSD, SS-1)	CURTAIL- ABLE (CS, SS-3)	INTERRUPT- IBLE (IS, SS-2)	ENERGY	LIGHTING (LS) FIXTURE/ MAINT	POLE	
I. COST OF SERVICE - (000'S)												
1	A	Production Capacity	\$ 567,928	\$ 349,189	\$ 16,489	\$ 787	\$ 174,840	\$ 1,581	\$ 24,411	\$ 831	\$ -	\$ -
2	B	Production Energy	\$ 119,940	\$ 60,463	\$ 3,807	\$ 248	\$ 46,279	\$ 581	\$ 7,683	\$ 899	\$ -	\$ -
3	C	Transmission	\$ 115,970	\$ 72,371	\$ 3,341	\$ 156	\$ 34,903	\$ 303	\$ 4,786	\$ 110	\$ -	\$ -
4	D	Distribution Primary	\$ 221,604	\$ 141,275	\$ 7,967	\$ 218	\$ 62,135	\$ 1,067	\$ 7,299	\$ 1,643	\$ -	\$ -
5	E	Distribution Secondary	\$ 142,198	\$ 109,703	\$ 7,552	\$ 86	\$ 24,002	\$ -	\$ 211	\$ 644	\$ -	\$ -
6	F	Distribution Services	\$ 81,729	\$ 54,805	\$ 4,458	\$ 437	\$ 2,012	\$ -	\$ 3	\$ 14	\$ -	\$ -
7	G	Metering	\$ 37,558	\$ 30,685	\$ 2,679	\$ 215	\$ 3,677	\$ 12	\$ 289	\$ 11	\$ -	\$ -
8	H	Interruptible Equipment	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392	\$ -	\$ -	\$ -
9	I	Lighting Fixture/Maint	\$ 26,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,350	\$ -
10	J	Lighting Pole	\$ 14,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,627
11	K	Customer Billing, Info, etc.	\$ 88,939	\$ 78,139	\$ 8,336	\$ 625	\$ 2,889	\$ 1	\$ 26	\$ 923	\$ -	\$ -
12		Total	\$ 1,397,235	\$ 896,640	\$ 52,629	\$ 2,772	\$ 350,537	\$ 3,545	\$ 45,060	\$ 5,075	\$ 26,350	\$ 14,627
II. BILLING UNITS												
A Number of Monthly Bills												
13	1.	Metered Bills	17,471,841	15,526,065	1,256,453	109,318	574,236	96	1,771	3,902	0	0
14	2.	Unmetered Bills	723,906	0	6,890	15,249	0	0	0	701,767	0	0
15	3.	Total Bills	18,195,747	15,526,065	1,263,343	124,567	574,236	96	1,771	705,669	0	0
16	4.	Total Bills with Secondary Service Tap	17,487,326	15,526,065	1,262,896	124,567	569,389	13	494	3,902	0	0
17	5.	Total Bills with IS Equipment	1,771	0	0	0	0	0	1,771	0	0	0
B Annual Effective MWH Sales												
18	1.	Production and Transmission Services	37,109,884	18,683,084	1,174,929	76,931	14,330,380	181,684	2,405,025	277,851	0	0
19	2.	Distribution Primary Service	36,465,456	18,683,084	1,171,805	76,931	14,318,064	181,684	1,776,037	277,851	0	0
20	3.	Distribution Secondary Service	31,912,750	18,663,064	1,165,177	76,931	11,631,541	650	97,516	277,851	0	0
C Sum of Monthly Effective Billing KW												
21	1.	Production and Transmission Services	-	-	-	-	36,442,876	517,724	6,294,067	-	-	-
22	2.	Distribution Primary Service	-	-	-	-	36,089,352	517,724	4,529,125	-	-	-
23	3.	Distribution Secondary Service	-	-	-	-	30,622,260	1,467	229,344	-	-	-
D Lighting Facilities												
24	1.	Average Number of Fixtures	-	-	-	-	-	-	-	-	390,385	-
25	2.	Average Number of Poles	-	-	-	-	-	-	-	-	-	236,094
III. UNIT COSTS												
A Customer Related Costs - \$/Bill												
26	1.	Metering (L. 7/L. 13)	-	\$ 1.98	\$ 2.13	\$ 1.97	\$ 8.40	\$ 125.00	\$ 151.89	\$ 2.82	-	-
27	2.	Customer Billing, Info, etc. (L. 11/L. 15)	-	\$ 5.03	\$ 5.02	\$ 5.02	\$ 5.03	\$ 10.42	\$ 14.68	\$ 1.31	-	-
28	3.	Secondary Service Tap (L. 8/L. 16)	-	\$ 3.53	\$ 3.53	\$ 3.51	\$ 3.53	\$ -	\$ -	\$ 3.59	-	-
29	4.	Interruptible Equipment (L. 8/L. 17)	-	-	-	-	-	\$ 221.34	-	-	-	-
B Energy Related Costs - \$/MWH												
30	1.	Production Energy (L. 2/L. 18)	\$ 3.23	\$ 3.24	\$ 3.24	\$ 3.22	\$ 3.23	\$ 3.20	\$ 3.19	\$ 3.24	-	-
C Capacity Related Costs												
a. Based on MWH Sales - \$/MWH												
31	1.	Production Capacity (L. 1/L. 18)	\$ 15.30	\$ 18.71	\$ 14.03	\$ 10.23	\$ 12.19	\$ 8.70	\$ 10.15	\$ 2.99	-	-
32	2.	Transmission (L. 3/L. 18)	\$ 3.13	\$ 3.88	\$ 2.84	\$ 2.03	\$ 2.44	\$ 1.67	\$ 1.99	\$ 0.40	-	-
33	3.	Distribution Primary (L. 4/L. 19)	\$ 6.08	\$ 7.57	\$ 6.80	\$ 2.83	\$ 4.34	\$ 5.87	\$ 4.11	\$ 5.91	-	-
34	4.	Distribution Secondary (L. 5/L. 20)	\$ 4.46	\$ 5.88	\$ 6.48	\$ 1.12	\$ 2.08	\$ -	\$ 2.16	\$ 2.32	-	-
Or												
b. Based on Billing KW Demand - \$/KW/Month												
32	1.	Production Capacity (L. 1/L. 21)	-	-	-	-	\$ 4.79	\$ 3.05	\$ 3.88	-	-	-
33	2.	Transmission (L. 3/L. 21)	-	-	-	-	\$ 0.96	\$ 0.59	\$ 0.76	-	-	-
34	3.	Distribution Primary (L. 4/L. 22)	-	-	-	-	\$ 1.72	\$ 2.06	\$ 1.61	-	-	-
35	4.	Distribution Secondary (L. 5/L. 23)	-	-	-	-	\$ 0.78	\$ -	\$ 0.92	-	-	-
D Lighting Facilities - \$/Unit/Month												
36	1.	Fixture (L. 9/L. 24/12)	-	-	-	-	-	-	-	\$ 5.62	-	-
37	2.	Pole (L. 10/L. 25/12)	-	-	-	-	-	-	-	-	\$ 5.16	-

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V. **FUNCTIONAL COST STUDIES**

		<i>Page No.</i>
A	<i>Total Retail</i>	53 - 93
B	<i>Residential Service</i>	94 - 134
C	<i>General Service Non-Demand</i>	135 - 175
D	<i>General Service 100% LF</i>	176-216
E	<i>General Service Demand</i>	217-257
F	<i>Curtable Service</i>	258-298
G	<i>Interruptible Service</i>	299-339
H	<i>Lighting Service</i>	340-380

A ***Total Retail***

FLORIDA POWER CORPORATION
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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	6,876,126	3,297,709	62,109	685,721	1,204,392	834,360	338,109
3 TOTAL DEPRECIATION RESERVE	DR11	-3,414,348	-1,932,432	-25,745	-315,390	-443,417	-347,476	-125,650
4 TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	89,469	68,322	35,407	25,906	20,409	4,579
5 TOTAL RATE BASE	RB91	3,665,495	1,454,746	104,686	405,738	786,881	507,293	217,038
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	503,135	153,566	99,690	29,869	60,672	31,049	23,797
8 TOTAL DEPRECIATION EXPENSE	DE41	323,658	174,326	4,446	22,087	43,036	36,891	13,051
9 TOTAL OTHER TAX & MISC EXPENSE	L591	91,917	42,061	3,295	8,587	15,347	10,633	4,308
10 MISC ALLOWABLE EXPENSES	M621	-789	-448	66	-95	-154	-114	-44
11 TOTAL OP EXP EX INC & REV TAX	OP61	917,921	369,505	107,497	60,448	118,901	78,459	41,112
12 NET FED INCOME TAX ALLOWABLE	I879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
13 NET STATE INCOME TAX ALLOWABLE	J979	28,122	11,518	719	3,066	5,867	3,819	1,622
14 TOTAL OPERATING EXPENSE	OPEX	1,075,248	431,139	112,181	77,969	153,059	100,400	50,526
15 RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
16 TOTAL REVENUE CREDITS	Q027	-37,556	-5,904	-2,509	-1,803	-8,645	-7,962	-10,087
17 TOTAL ELECTRIC COST OF SERVICE	CS05	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
18 CLASS REVENUES=COST OF SERVICE	R602	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
19 TOTAL RETURN EARNED	RETE	359,548	142,696	10,269	39,799	77,185	49,760	21,289
20 RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.13201	0.13201	0.13201	0.13201	0.13201	0.13201
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUE=COST OF SERVICE	R600	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728

FLORIDA POWER CORPORATION
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	146,217	2,023	126,928	76,679	101,880	6,876,127	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-58,354	-946	-67,274	-37,644	-60,018	-3,414,346	-2
4 TOTAL RATE BASE ADJUSTMENTS	R871	-2,795	34	2,792	1,671	-42,081	203,713	4
5 TOTAL RATE BASE	R891	85,068	1,111	62,446	40,706	-219	3,665,494	1
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	QM31	17,918	118	5,670	3,472	77,323	503,144	-9
8 TOTAL DEPRECIATION EXPENSE	DE41	5,771	95	10,454	4,560	8,941	323,658	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	2,074	26	1,618	977	2,992	91,918	-1
10 MISC ALLOWABLE EXPENSES	M621	-12	-1	-14	-9	35	-790	1
11 TOTAL OP EXP EX INC & REV TAX	OP61	25,751	238	17,728	9,000	89,291	917,930	-9
12 NET FED INCOME TAX ALLOWABLE	I879	3,026	39	2,181	1,433	-216	129,204	1
13 NET STATE INCOME TAX ALLOWABLE	J979	644	8	485	312	62	28,122	0
14 TOTAL OPERATING EXPENSE	OPEX	29,421	285	20,394	10,745	89,137	1,075,256	-8
15 RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
16 TOTAL REVENUE CREDITS	Q027	-209	-2	-159	-102	-172	-37,554	-2
17 TOTAL ELECTRIC COST OF SERVICE	CS05	37,556	392	26,360	14,636	88,944	1,397,250	-10
18 CLASS REVENUES=COST OF SERVICE	R602	37,556	392	26,360	14,636	88,944	1,397,250	-10
19 TOTAL RETURN EARNED	RETE	8,344	109	6,125	3,993	-21	359,548	0
20 RATE OF RETURN EARNED	RORE	0.09809	0.09811	0.09808	0.09809	0.09589	0.09809	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13200	0.13204	0.13200	0.13201	0.12791	0.13201	-0.05086
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUE=COST OF SERVICE	R600	37,556	392	26,360	14,636	88,944	1,397,250	-10

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FLORIDA POWER CORPORATION
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>								
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	2,388,113	2,388,113	0	0	0	0
3	INTERMEDIATE	P102 K202	378,658	378,658	0	0	0	0
4	PEAKING	P104 K204	395,655	395,655	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	3,162,426	3,162,426	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	15,414	15,414	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	2,755	2,755	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	11,648	11,648	0	0	0	0
10	TRANSMISSION	T106 K220	667,622	0	0	667,622	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	697,439	29,817	0	667,622	0	0
12	TOTAL PROD & TRANS PLANT	PT21	3,859,865	3,192,243	0	667,622	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	1,166,206	0	0	1,166,206	0	0
15	SECONDARY	D102 K242	807,905	0	0	0	807,905	0
16	SERVICES	D104 K244	327,389	0	0	0	0	327,389
17	METERS	D106 K246	136,512	0	0	0	0	0
18	LIGHTING FIXTURES	D108 K248	122,903	0	0	0	0	0
19	LIGHTING POLES	D110 K250	74,247	0	0	0	0	0
20	IS EQUIPMENT	D112 K252	1,958	0	0	0	0	0
21	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	0	0	1,166,206	807,905	327,389
22	TOTAL TRANS & DIST PLANT	TD21	3,334,559	29,817	0	667,622	1,166,206	807,905
23	TOTAL GROSS PTD PLANT	PD21	6,496,985	3,192,243	0	667,622	1,166,206	807,905
<u>24 GENERAL & INTANGIBLE PLANT</u>								
25	LABOR RELATED	G100 K627	321,165	105,466	62,109	18,099	38,186	26,455
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	57,976	0	0	0	0	0
27	GENERAL PLANT IN SERVICE	G121	379,141	105,466	62,109	18,099	38,186	26,455
28	GROSS ELECTRIC PLT IN SERVICE	GP11	6,876,126	3,297,709	62,109	685,721	1,204,392	834,360

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FLORIDA POWER CORPORATION
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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	BASE	P100 K200	0	0	0	0	0	2,388,113	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	378,658	0
4	PEAKING	P104 K204	0	0	0	0	0	395,655	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	3,162,426	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	15,414	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	2,755	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	11,648	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	667,622	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	697,439	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	3,859,865	0
13 DISTRIBUTION PLANT									
14	PRIMARY	D100 K240	0	0	0	0	0	1,166,206	0
15	SECONDARY	D102 K242	0	0	0	0	0	807,905	0
16	SERVICES	D104 K244	0	0	0	0	0	327,389	0
17	METERS	D106 K246	136,512	0	0	0	0	136,512	0
18	LIGHTING FIXTURES	D108 K248	0	0	122,903	0	0	122,903	0
19	LIGHTING POLES	D110 K250	0	0	0	74,247	0	74,247	0
20	IS EQUIPMENT	D112 K252	0	1,958	0	0	0	1,958	0
21	DISTRIBUTION PLANT IN SERVICE	D141	136,512	1,958	122,903	74,247	0	2,637,120	0
22	TOTAL TRANS & DIST PLANT	TD21	136,512	1,958	122,903	74,247	0	3,334,559	0
23	TOTAL GROSS PTD PLANT	PD21	136,512	1,958	122,903	74,247	0	6,496,985	0
24 GENERAL & INTANGIBLE PLANT									
25	LABOR RELATED	G100 K627	9,705	65	4,025	2,432	43,904	321,166	-1
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	57,976	57,976	0
27	GENERAL PLANT IN SERVICE	G121	9,705	65	4,025	2,432	101,880	379,142	-1
28	GROSS ELECTRIC PLT IN SERVICE	GP11	146,217	2,023	126,928	76,679	101,880	6,876,127	-1

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FLORIDA POWER CORPORATION
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	1,365,756	1,365,756	0	0	0	0
3	INTERMEDIATE	P152 P102	332,277	332,277	0	0	0	0
4	PEAKING	P154 P104	178,556	178,556	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	1,876,589	1,876,589	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T150 T100	5,176	5,176	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	926	926	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	3,911	3,911	0	0	0	0
10	TRANSMISSION	T156 T106	307,446	0	0	307,446	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	317,459	10,013	0	307,446	0	0
<u>12 DISTRIBUTION PLANT</u>								
13	PRIMARY	D150 D100	426,817	0	0	426,817	0	0
14	SECONDARY	D152 D102	335,976	0	0	0	335,976	0
15	SERVICES	D154 D104	120,990	0	0	0	0	120,990
16	METERS	D156 D106	54,241	0	0	0	0	0
17	LIGHTING FIXTURES	D158 K248	65,524	0	0	0	0	0
18	LIGHTING POLES	D160 K250	36,587	0	0	0	0	0
19	IS EQUIPMENT	D162 K252	918	0	0	0	0	0
20	TOTAL DIST DEPREC RESERVE	D191	1,041,053	0	0	426,817	335,976	120,990
<u>21 GENERAL & INTANGIBLE PLANT</u>								
22	LABOR RELATED	G150 G100	132,914	43,647	25,704	7,490	15,803	10,948
23	RETAIL CUSTOMER RELATED (CSS)	G152 G102	41,781	0	0	0	0	0
24	TOTAL GENERAL DEPREC RESERVE	G171	174,695	43,647	25,704	7,490	15,803	10,948
<u>25 COMMON & OTHER PLANT</u>								
26	RETIREMENT WORK IN PROGRESS	C150 GP19	4,552	2,183	41	454	797	552
27	TOTAL COM & OTHER PLANT	C171	4,552	2,183	41	454	797	552
28	TOTAL DEPRECIATION RESERVE	DR11	3,414,348	1,932,432	25,745	315,390	443,417	347,476
								125,650

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 PRODUCTION PLANT									
2	BASE	P150 P100	0	0	0	0	1,365,756	0	
3	INTERMEDIATE	P152 P102	0	0	0	0	332,277	0	
4	PEAKING	P154 P104	0	0	0	0	178,556	0	
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	1,876,589	0	
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	5,176	0	
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	926	0	
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	3,911	0	
10	TRANSMISSION	T156 T106	0	0	0	0	307,446	0	
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	317,459	0	
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	0	0	0	0	426,817	0	
14	SECONDARY	D152 D102	0	0	0	0	335,976	0	
15	SERVICES	D154 D104	0	0	0	0	120,990	0	
16	METERS	D156 D106	54,241	0	0	0	54,241	0	
17	LIGHTING FIXTURES	D158 K248	0	0	65,524	0	65,524	0	
18	LIGHTING POLES	D160 K250	0	0	0	36,587	36,587	0	
19	IS EQUIPMENT	D162 K252	0	918	0	0	918	0	
20	TOTAL DIST DEPREC RESERVE	D191	54,241	918	65,524	36,587	1,041,053	0	
21 GENERAL & INTANGIBLE PLANT									
22	LABOR RELATED	G150 G100	4,016	27	1,666	1,006	18,170	132,913	1
23	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	41,781	41,781	0
24	TOTAL GENERAL DEPREC RESERVE	G171	4,016	27	1,666	1,006	59,951	174,694	1
25 COMMON & OTHER PLANT									
26	RETIREMENT WORK IN PROGRESS	C150 GP19	97	1	84	51	67	4,551	1
27	TOTAL COM & OTHER PLANT	C171	97	1	84	51	67	4,551	1
28	TOTAL DEPRECIATION RESERVE	DR11	58,354	946	67,274	37,644	60,018	3,414,346	2

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FLORIDA POWER CORPORATION
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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	3,162,426	3,162,426	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-1,876,589	-1,876,589	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	1,285,837	1,285,837	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	697,439	29,817	0	667,622	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-317,459	-10,013	-0	-307,446	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	379,980	19,804	0	360,176	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	2,637,120	0	0	0	1,166,206	807,905	327,389
11	TOTAL DIST DEPREC RESERVE	D191	-1,041,053	-0	-0	-0	-426,817	-335,976	-120,990
12	NET DISTRIBUTION PLANT	D241	1,596,067	0	0	0	739,389	471,929	206,399
13	NET PTD PLANT	NT31	3,261,884	1,305,641	0	360,176	739,389	471,929	206,399
14	NET TRANS & DIST PLANT	NT21	1,976,047	19,804	0	360,176	739,389	471,929	206,399
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	379,141	105,466	62,109	18,099	38,186	26,455	10,720
17	TOTAL GENERAL DEPREC RESERVE	G171	-174,695	-43,647	-25,704	-7,490	-15,803	-10,948	-4,436
18	NET GENERAL & INTANG PLANT	G221	204,446	61,819	36,405	10,609	22,383	15,507	6,284
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-4,552	-2,183	-41	-454	-797	-552	-224
21	NET COMMON & OTHER PLANT	C221	-4,552	-2,183	-41	-454	-797	-552	-224
22	NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	1,365,277	36,364	370,331	760,975	486,884	212,459

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FLORIDA POWER CORPORATION
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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	3,162,426	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-1,876,589	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	1,285,837	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	697,439	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-317,459	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	379,980	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	136,512	1,958	122,903	74,247	0	2,637,120	0
11	TOTAL DIST DEPREC RESERVE	D191	-54,241	-918	-65,524	-36,587	-0	-1,041,053	-0
12	NET DISTRIBUTION PLANT	D241	82,271	1,040	57,379	37,660	0	1,596,067	0
13	NET PTD PLANT	NT31	82,271	1,040	57,379	37,660	0	3,261,884	0
14	NET TRANS & DIST PLANT	NT21	82,271	1,040	57,379	37,660	0	1,976,047	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	9,705	65	4,025	2,432	101,880	379,142	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-4,016	-27	-1,666	-1,006	-59,951	-174,694	-1
18	NET GENERAL & INTANG PLANT	G221	5,689	38	2,359	1,426	41,929	204,448	-2
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-97	-1	-84	-51	-67	-4,551	-1
21	NET COMMON & OTHER PLANT	C221	-97	-1	-84	-51	-67	-4,551	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21	87,863	1,077	59,654	39,035	41,862	3,461,781	-3

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	4,761	0	0	4,761	0	0	0
5	DISTRIBUTION V226 D100	1,665	0	0	0	1,665	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	6,426	0	0	4,761	1,665	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	91,886	91,886	0	0	0	0	0
9	TRANSMISSION V236 T106	18,199	0	0	18,199	0	0	0
10	DISTRIBUTION V238 D141	17,859	0	0	0	7,898	5,471	2,217
11	GENERAL V240 G100	5,413	1,778	1,047	305	644	446	181
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-60,830	-60,830	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	72,527	32,834	1,047	18,504	8,542	5,917	2,398
14	TOTAL ADDITIVE ADJUSTMENTS V289	78,953	32,834	1,047	23,265	10,207	5,917	2,398
15	NET ORIGINAL COST RATE BASE R821	3,540,731	1,398,111	37,411	393,596	771,182	492,801	214,857
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	126,090	0	126,090	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-360	0	-360	0	0	0	0
21	TOTAL FUEL STOCKS W641	125,730	0	125,730	0	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	84,484	40,518	763	8,425	14,798	10,251	4,154
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-472	-226	-4	-47	-83	-57	-23
25	TOTAL PLANT MATERIALS & SUPPL W659	84,012	40,292	759	8,378	14,715	10,194	4,131
26	TOTAL MATERIALS & SUPPLIES W661	209,742	40,292	126,489	8,378	14,715	10,194	4,131
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	201,985	99,244	0	20,756	36,256	25,117	10,178
29	TOTAL PREPAYMENTS W687	201,985	99,244	0	20,756	36,256	25,117	10,178
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	4,761	0
5	DISTRIBUTION	V226 D100	0	0	0	0	1,665	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	6,426	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	91,886	0
9	TRANSMISSION	V236 T106	0	0	0	0	18,199	0
10	DISTRIBUTION	V238 D141	924	13	832	503	17,858	1
11	GENERAL	V240 G100	164	1	68	41	5,415	-2
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-60,830	0
13	TOTAL RATE BASE CWIP	V255	1,088	14	900	544	72,528	-1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	1,088	14	900	544	78,954	-1
15	NET ORIGINAL COST RATE BASE	RB21	88,951	1,091	60,554	39,579	3,540,735	-4
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	126,090	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-360	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	125,730	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	1,797	25	1,560	942	1,252	84,485
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-10	0	-9	-5	-7	-471
25	TOTAL PLANT MATERIALS & SUPPL	W659	1,787	25	1,551	937	1,245	84,014
26	TOTAL MATERIALS & SUPPLIES	W661	1,787	25	1,551	937	1,245	209,744
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	4,244	61	3,821	2,308	0	201,985
29	TOTAL PREPAYMENTS	W687	4,244	61	3,821	2,308	0	201,985
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 OPEBS - D.A. RETAIL	W730 K627	-136,685	-44,886	-26,433	-7,703	-16,252	-11,259	-4,562
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	9,922	9,922	0	0	0	0	0
3 MISC OTHER	W736 OM31	-165,594	-50,542	-32,810	-9,831	-19,969	-10,219	-7,832
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-2,639	-1,266	-24	-263	-462	-320	-130
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-252	-102	-22	-21	-40	-26	-11
6 ADJ K - SECTION 1341	W742 GP19	8,285	3,973	75	826	1,451	1,005	407
7 TOTAL MISC WORK CAPITAL	W747	-286,963	-82,901	-59,214	-16,992	-35,272	-20,819	-12,128
8 TOTAL WORKING CAPITAL	WC71	124,764	56,635	67,275	12,142	15,699	14,492	2,181
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	78,953	32,834	1,047	23,265	10,207	5,917	2,398
11 TOTAL WORKING CAPITAL	WC71	124,764	56,635	67,275	12,142	15,699	14,492	2,181
12 TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	89,469	68,322	35,407	25,906	20,409	4,579
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	3,461,778	1,365,277	36,364	370,331	760,975	486,884	212,459
15 TOTAL RATE BASE ADJUSTMENTS	RB71	203,717	89,469	68,322	35,407	25,906	20,409	4,579
16 TOTAL RATE BASE	RB91	3,665,495	1,454,746	104,686	405,738	786,881	507,293	217,038
17 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18 RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289

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FLORIDA POWER CORPORATION
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 OPEBS - D.A. RETAIL	W730 K627	-4,130	-28	-1,713	-1,035	-18,685	-136,686	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	9,922	0
3 MISC OTHER	W736 OM31	-5,897	-39	-1,866	-1,143	-25,449	-165,597	3
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-56	-1	-49	-29	-39	-2,639	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-7	0	-5	-3	-16	-253	1
6 ADJ K - SECTION 1341	W742 GP19	176	2	153	92	123	8,283	2
7 TOTAL MISC WORK CAPITAL	W747	-9,914	-66	-3,480	-2,118	-44,066	-286,970	7
8 TOTAL WORKING CAPITAL	WC71	-3,883	20	1,892	1,127	-42,821	124,759	5
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	1,088	14	900	544	740	78,954	-1
11 TOTAL WORKING CAPITAL	WC71	-3,883	20	1,892	1,127	-42,821	124,759	5
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,795	34	2,792	1,671	-42,081	203,713	4
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	87,863	1,077	59,654	39,035	41,862	3,461,781	-3
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,795	34	2,792	1,671	-42,081	203,713	4
16 TOTAL RATE BASE	RB91	85,068	1,111	62,446	40,706	-219	3,665,494	1
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	8,192	0	8,192	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE P308 K306	72,767	0	72,767	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	1,172	0	1,172	0	0	0	0
6	TOTAL ENERGY RELATED P341	82,131	0	82,131	0	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	93,470	93,470	0	0	0	0	0
9	INTERMEDIATE P354 K202	13,641	13,641	0	0	0	0	0
10	PEAKING P356 K204	14,379	14,379	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL P358 K400	4,412	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	1,600	1,600	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	127,502	123,090	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	209,633	123,090	82,131	0	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	555	555	0	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE T302 K202	99	99	0	0	0	0	0
18	GEN. STEP-UP - PEAKING T304 K204	419	419	0	0	0	0	0
19	TRANSMISSION T306 K220	23,821	0	0	23,821	0	0	0
20	TOTAL TRANSMISSION O & M T341	24,894	1,073	0	23,821	0	0	0
21 DISTRIBUTION O & M								
22	PRIMARY D300 D100	46,600	0	0	0	46,600	0	0
23	SECONDARY D302 D102	21,341	0	0	0	0	21,341	0
24	SERVICES INCL R/D D304 D104	18,144	0	0	0	0	0	18,144
25	METERS D306 D106	3,978	0	0	0	0	0	0
26	LIGHTING FIXTURES D308 K248	4,174	0	0	0	0	0	0
27	LIGHTING POLES D310 K250	2,573	0	0	0	0	0	0
28	IS EQUIPMENT D312 K252	95	0	0	0	0	0	0
29	TOTAL DISTRIBUTION O & M D341	96,905	0	0	0	46,600	21,341	18,144
30 CUSTOMER ACCOUNTING								
31	METER READING C300 K410	10,807	0	0	0	0	0	0
32	CUSTOMER RECORDS C302 K412	42,806	0	0	0	0	0	0
33	BILLING C304 K414	6,212	0	0	0	0	0	0
34	SERVICE WORK FOR CONP C306 K244	1,703	0	0	0	0	0	1,703
35	UNCOLLECTIBLES C308 R600	4,165	1,693	358	346	661	424	184
36	TOTAL CUSTOMER ACCOUNTING EXP C317	65,693	1,693	358	346	661	424	1,887

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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	8,192	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	72,767	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	1,172	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	82,131	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	0	0	0	0	93,470	0
9	INTERMEDIATE	P354 K202	0	0	0	0	13,641	0
10	PEAKING	P356 K204	0	0	0	0	14,379	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	4,412	4,412	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	1,600	0
13	TOTAL DEMAND RELATED	P391	0	0	0	4,412	127,502	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	4,412	209,633	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	555	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	99	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	419	0
19	TRANSMISSION	T306 K220	0	0	0	0	23,821	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	24,894	0
21 DISTRIBUTION O & M								
22	PRIMARY	D300 D100	0	0	0	0	46,600	0
23	SECONDARY	D302 D102	0	0	0	0	21,341	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	18,144	0
25	METERS	D306 D106	3,978	0	0	0	3,978	0
26	LIGHTING FIXTURES	D308 K248	0	0	4,174	0	4,174	0
27	LIGHTING POLES	D310 K250	0	0	0	2,573	2,573	0
28	IS EQUIPMENT	D312 K252	0	95	0	0	95	0
29	TOTAL DISTRIBUTION O & M	D341	3,978	95	4,174	2,573	96,905	0
30 CUSTOMER ACCOUNTING								
31	METER READING	C300 K410	10,807	0	0	0	10,807	0
32	CUSTOMER RECORDS	C302 K412	0	0	0	42,806	42,806	0
33	BILLING	C304 K414	0	0	0	6,212	6,212	0
34	SERVICE WORK FOR COMP	C306 K244	0	0	0	0	1,703	0
35	UNCOLLECTIBLES	C308 R600	112	1	79	44	4,167	-2
36	TOTAL CUSTOMER ACCOUNTING EXP	C317	10,919	1	79	44	65,695	-2

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 <u>CUSTOMER SERVICE & INFORMATION</u>								
2 <u>TOTAL</u>	C320 K400	5,041	0	0	0	0	0	0
3 <u>TOTAL CUSTOMER SERVICE & INFO</u>	C329	5,041	0	0	0	0	0	0
4 <u>SALES</u>								
5 <u>TOTAL</u>	S300 K400	6,426	0	0	0	0	0	0
6 <u>ADJ P - ECONOMIC DEVELOPMENT</u>	S304 K400	-20	0	0	0	0	0	0
7 <u>TOTAL SALES EXPENSE</u>	S317	6,406	0	0	0	0	0	0
8 <u>ADMINISTRATIVE & GENERAL</u>								
9 <u>PRODUCTION - BASE RELATED</u>	A300 K200	-2,716	-2,716	0	0	0	0	0
10 <u>TRANSMISSION PLANT RELATED</u>	A302 T106	433	0	0	433	0	0	0
11 <u>DISTRIBUTION PLANT RELATED</u>	A304 D149	5,386	0	0	0	2,382	1,650	669
12 <u>GROSS PLANT RELATED</u>	A306 GP19	3,611	1,732	33	360	632	438	178
13 <u>LABOR RELATED</u>	A308 K627	36,532	11,997	7,065	2,059	4,344	3,009	1,219
14 <u>D.A. RETAIL - LABOR</u>	A312 K627	292	96	56	16	35	24	10
15 <u>ADJ J - RETAIL RATE CASE EXP</u>	A314 R600	822	334	71	68	130	84	36
16 <u>ADJ O - MISC A&G (ADVERTISING)</u>	A316 K627	-3,785	-1,243	-732	-213	-450	-312	-126
17 <u>ADJ T - INDUSTRY ASSOC DUES</u>	A318 K627	-3	-1	-1	0	0	0	0
18 <u>ADJ N - INTEREST TAX DEFIC</u>	A322 GP19	-1,450	-695	-13	-145	-254	-176	-71
19 <u>ADJ D - ACQUISITION ADJ</u>	A324 K627	55,441	18,206	10,722	3,124	6,592	4,567	1,851
20 <u>TOTAL ADMINISTRATIVE & GENERAL</u>	A337	94,563	27,710	17,201	5,702	13,411	9,284	3,766
21 <u>TOTAL O & M EXPENSE</u>	OM31	503,135	153,566	99,690	29,869	60,672	31,049	23,797

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FLORIDA POWER CORPORATION
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D & M EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	<u>CUSTOMER SERVICE & INFORMATION</u>								
2	TOTAL	C320 K400	0	0	0	0	5,041	5,041	0
3	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	5,041	5,041	0
4	<u>SALES</u>								
5	TOTAL	S300 K400	0	0	0	0	6,426	6,426	0
6	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	0	0	0	0	-20	-20	0
7	TOTAL SALES EXPENSE	S317	0	0	0	0	6,406	6,406	0
8	<u>ADMINISTRATIVE & GENERAL</u>								
9	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-2,716	0
10	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	433	0
11	DISTRIBUTION PLANT RELATED	A304 D149	279	4	251	152	0	5,387	-1
12	GROSS PLANT RELATED	A306 GP19	77	1	67	40	54	3,612	-1
13	LABOR RELATED	A308 K627	1,104	7	458	277	4,994	36,533	-1
14	D.A. RETAIL - LABOR	A312 K627	9	0	4	2	40	292	0
15	ADJ J - RETAIL RATE CASE EXP	A314 R600	22	0	16	9	52	822	0
16	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-114	-1	-47	-29	-517	-3,784	-1
17	ADJ T - INDUSTRY ASSOC DUES	A318 K627	0	0	0	0	0	-2	-1
18	ADJ N - INTEREST TAX DEFIC	A322 GP19	-31	0	-27	-16	-21	-1,449	-1
19	ADJ D - ACQUISITION ADJ	A324 K627	1,675	11	695	420	7,579	55,442	-1
20	TOTAL ADMINISTRATIVE & GENERAL	A337	3,021	22	1,417	855	12,181	94,570	-7
21	TOTAL O & M EXPENSE	OM31	17,918	118	5,670	3,472	77,323	503,144	-9

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 TOTAL RETAIL

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2	BASE	P460 P100	110,839	110,839	0	0	0	0
3	INTERMEDIATE	P462 P102	20,228	20,228	0	0	0	0
4	PEAKING	P464 P104	17,091	17,091	0	0	0	0
5	D.A. RETAIL	P468 K200	8,733	8,733	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	9,000	9,000	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	165,891	165,891	0	0	0	0
<u>8 TRANSMISSION DEPRECIATION</u>								
9	GEN. STEP-UP - BASE	T460 T100	458	458	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	81	81	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	346	346	0	0	0	0
12	TRANSMISSION	T466 T106	20,791	0	0	20,791	0	0
13	TOTAL TRANS DEPREC EXP	T481	21,676	885	0	20,791	0	0
<u>14 DISTRIBUTION DEPRECIATION</u>								
15	PRIMARY	D460 D100	40,303	0	0	40,303	0	0
16	SECONDARY	D462 D102	34,997	0	0	0	34,997	0
17	SERVICES	D464 D104	12,284	0	0	0	0	12,284
18	METERS	D466 D106	5,076	0	0	0	0	0
19	LIGHTING FIXTURES	D468 D108	10,166	0	0	0	0	0
20	LIGHTING POLES	D470 D110	4,386	0	0	0	0	0
21	IS EQUIPMENT	D472 D112	90	0	0	0	0	0
22	TOTAL DIST DEPREC EXPENSE	D481	107,302	0	0	40,303	34,997	12,284
<u>23 GENERAL & INTANG DEPRECIATION</u>								
24	LABOR RELATED	G460 G100	25,076	8,235	4,849	1,413	2,981	2,066
25	RETAIL CUSTOMER RELATED (CSS)	G462 G102	5,798	0	0	0	0	0
26	ADJ S - SEBRING	G464 G100	-2,085	-685	-403	-117	-248	-172
27	TOTAL GENERAL DEPREC EXPENSE	G481	28,789	7,550	4,446	1,296	2,733	1,894
28	TOTAL DEPRECIATION EXPENSE	DE41	323,658	174,326	4,446	22,087	43,036	36,891
								13,051

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION								
2	BASE	P460 P100	0	0	0	0	110,839	0
3	INTERMEDIATE	P462 P102	0	0	0	0	20,228	0
4	PEAKING	P464 P104	0	0	0	0	17,091	0
5	D.A. RETAIL	P468 K200	0	0	0	0	8,733	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	9,000	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	165,891	0
8 TRANSMISSION DEPRECIATION								
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	458	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	81	0
11	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	346	0
12	TRANSMISSION	T466 T106	0	0	0	0	20,791	0
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	21,676	0
14 DISTRIBUTION DEPRECIATION								
15	PRIMARY	D460 D100	0	0	0	0	40,303	0
16	SECONDARY	D462 D102	0	0	0	0	34,997	0
17	SERVICES	D464 D104	0	0	0	0	12,284	0
18	METERS	D466 D106	5,076	0	0	0	5,076	0
19	LIGHTING FIXTURES	D468 D108	0	0	10,166	0	10,166	0
20	LIGHTING POLES	D470 D110	0	0	0	4,386	4,386	0
21	IS EQUIPMENT	D472 D112	0	90	0	0	90	0
22	TOTAL DIST DEPREC EXPENSE	D481	5,076	90	10,166	4,386	107,302	0
23 GENERAL & INTANG DEPRECIATION								
24	LABOR RELATED	G460 G100	758	5	314	190	3,428	25,076
25	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	5,798	5,798
26	ADJ S - SEBRING	G464 G100	-63	0	-26	-16	-285	-2,085
27	TOTAL GENERAL DEPREC EXPENSE	G481	695	5	288	174	8,941	28,789
28	TOTAL DEPRECIATION EXPENSE	DE41	5,771	95	10,454	4,560	8,941	323,658

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	78,544	37,669	709	7,833	13,757	9,531	3,862
4	TOTAL REAL EST & PROP TAX	L521		78,544	37,669	709	7,833	13,757	9,531	3,862
5 PAYROLL TAX										
6	TOTAL	L530	K627	13,373	4,392	2,586	754	1,590	1,102	446
7	TOTAL PAYROLL TAX	L551		13,373	4,392	2,586	754	1,590	1,102	446
8	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	42,061	3,295	8,587	15,347	10,633	4,308
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	139,119	56,547	11,942	11,546	22,064	14,158	6,146
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-1,742	-835	-16	-174	-305	-211	-86
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-138,166	-56,160	-11,860	-11,467	-21,913	-14,061	-6,104
13	MISC ALLOWABLE EXPENSES	M621		-789	-448	66	-95	-154	-114	-44
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		503,135	153,566	99,690	29,869	60,672	31,049	23,797
16	TOTAL DEPRECIATION EXPENSE	DE41		323,658	174,326	4,446	22,087	43,036	36,891	13,051
17	TOTAL OTHER TAX & MISC EXPENSE	L591		91,917	42,061	3,295	8,587	15,347	10,633	4,308
18	MISC ALLOWABLE EXPENSES	M621		-789	-448	66	-95	-154	-114	-44
19	TOTAL OP EXP EX INC & REV TAX	OP61		917,921	369,505	107,497	60,448	118,901	78,459	41,112

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FLORIDA POWER CORPORATION
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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	1,670	23	1,450	876	1,164	78,544	0
4	TOTAL REAL EST & PROP TAX	L521		1,670	23	1,450	876	1,164	78,544	0
5 PAYROLL TAX										
6	TOTAL	L530	K627	404	3	168	101	1,828	13,374	-1
7	TOTAL PAYROLL TAX	L551		404	3	168	101	1,828	13,374	-1
8	TOTAL OTHER TAX & MISC EXPENSE	L591		2,074	26	1,618	977	2,992	91,918	-1
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	3,739	39	2,625	1,457	8,856	139,119	0
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-37	-1	-32	-19	-26	-1,742	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-3,714	-39	-2,607	-1,447	-8,795	-138,167	1
13	MISC ALLOWABLE EXPENSES	M621		-12	-1	-14	-9	35	-790	1
14 PRELIMINARY SUMMARY										
15	TOTAL O & M EXPENSE	OM31		17,918	118	5,670	3,472	77,323	503,144	-9
16	TOTAL DEPRECIATION EXPENSE	DE41		5,771	95	10,454	4,560	8,941	323,658	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591		2,074	26	1,618	977	2,992	91,918	-1
18	MISC ALLOWABLE EXPENSES	M621		-12	-1	-14	-9	35	-790	1
19	TOTAL OP EXP EX INC & REV TAX	OP61		25,751	238	17,728	9,000	89,291	917,930	-9

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FLORIDA POWER CORPORATION
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
<u>INCOME TAX BASED ON RETURN</u>									
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	100,106	39,730	2,859	11,081	21,490	13,854	5,927
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-6,617	-2,626	-189	-732	-1,420	-916	-392
6	TOTAL OTHER INTEREST EXPENSE	Y781	93,489	37,104	2,670	10,349	20,070	12,938	5,535
7	TOTAL INTEREST EXPENSE	Y783	93,489	37,104	2,670	10,349	20,070	12,938	5,535
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	87,958	42,184	794	8,772	15,406	10,673	4,325
10	TOTAL SIT UNALLOW FOR FIT	Y861	87,958	42,184	794	8,772	15,406	10,673	4,325
11	NET DEDUCTIONS AND ADDITIONS	Y871	5,531	-5,080	1,876	1,577	4,664	2,265	1,210
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	-33,427	-16,031	-302	-3,334	-5,855	-4,056	-1,644
15	ADJ R - TAX ON AFUDC	2762 GP19	645	309	6	64	113	78	32
16	TOTAL FED PROV DEF IT (410.1)	2781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	2804 GP19	7,140	3,424	64	712	1,251	866	351
20	TOTAL AMORTIZED ITC	2813	7,140	3,424	64	712	1,251	866	351
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
23	TOTAL AMORTIZED ITC	2813	-7,140	-3,424	-64	-712	-1,251	-866	-351
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-39,922	-19,146	-360	-3,982	-6,993	-4,844	-1,963
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
27	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	5,080	-1,876	-1,577	-4,664	-2,265	-1,210
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-39,922	-19,146	-360	-3,982	-6,993	-4,844	-1,963
29	BASE FOR FIT COMPUTATION	1865	314,095	128,630	8,033	34,240	65,528	42,651	18,116
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
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	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>									
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	2,323	30	1,705	1,112	-6	100,105	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-154	-2	-113	-73	0	-6,617	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	2,169	28	1,592	1,039	-6	93,488	1
7	TOTAL INTEREST EXPENSE	Y783	2,169	28	1,592	1,039	-6	93,488	1
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1,870	26	1,624	981	1,303	87,958	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	1,870	26	1,624	981	1,303	87,958	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	299	2	-32	58	-1,309	5,530	1
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	-711	-10	-617	-373	-495	-33,428	1
15	ADJ R - TAX ON AFUDC	2762 GP19	14	0	12	7	10	645	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-697	-10	-605	-366	-485	-32,783	1
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	152	2	132	80	106	7,140	0
20	TOTAL AMORTIZED ITC	Z813	152	2	132	80	106	7,140	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-697	-10	-605	-366	-485	-32,783	1
23	TOTAL AMORTIZED ITC	Z813	-152	-2	-132	-80	-106	-7,140	0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-849	-12	-737	-446	-591	-39,923	1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-299	-2	32	-58	1,309	-5,530	-1
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-849	-12	-737	-446	-591	-39,923	1
29	BASE FOR FIT COMPUTATION	1865	7,196	95	5,420	3,489	697	314,095	0
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
<u>INCOME TAX BASED ON RETURN</u>									
1	PRELIM FEDERAL INCOME TAX	1869	169,127	69,262	4,325	18,437	35,284	22,966	9,755
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-39,922	-19,146	-360	-3,982	-6,993	-4,844	-1,963
3	NET FED INCOME TAX ALLOWABLE	1879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	169,127	69,262	4,325	18,437	35,284	22,966	9,755
6	NET FED INCOME TAX PAYABLE	1889	169,127	69,262	4,325	18,437	35,284	22,966	9,755
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
12	NET FED INCOME TAX ALLOWABLE	1879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
13	NET DEDUCTIONS AND ADDITIONS	Y871	-5,531	5,080	-1,876	-1,577	-4,664	-2,265	-1,210
14	BASE FOR SIT COMPUTATION	J965	483,222	197,892	12,358	52,677	100,812	65,617	27,871
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	28,122	11,518	719	3,066	5,867	3,819	1,622
17	NET STATE INCOME TAX ALLOWABLE	J979	28,122	11,518	719	3,066	5,867	3,819	1,622
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	28,122	11,518	719	3,066	5,867	3,819	1,622
20	NET STATE INCOME TAX PAYABLE	J989	28,122	11,518	719	3,066	5,867	3,819	1,622
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	3,875	51	2,918	1,879	375	169,127	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-849	-12	-737	-446	-591	-39,923	1
3	NET FED INCOME TAX ALLOWABLE	1879	3,026	39	2,181	1,433	-216	129,204	1
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	3,875	51	2,918	1,879	375	169,127	0
6	NET FED INCOME TAX PAYABLE	1889	3,875	51	2,918	1,879	375	169,127	0
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
12	NET FED INCOME TAX ALLOWABLE	1879	3,026	39	2,181	1,433	-216	129,204	1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-299	-2	32	-58	1,309	-5,530	-1
14	BASE FOR SIT COMPUTATION	J965	11,071	146	8,338	5,368	1,072	483,222	0
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	644	8	485	312	62	28,122	0
17	NET STATE INCOME TAX ALLOWABLE	J979	644	8	485	312	62	28,122	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	644	8	485	312	62	28,122	0
20	NET STATE INCOME TAX PAYABLE	J989	644	8	485	312	62	28,122	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	2,124	2,124	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	806	0	0	806	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	6,741	0	0	0	6,741	0	0
5 GROSS PLANT RELATED	Q006 GP19	1,669	800	15	166	292	203	82
6 RATE BASE RELATED	Q008 RB91	7,509	2,980	214	831	1,612	1,039	445
7 ENERGY NON-FUEL RELATED	Q010 K312	2,280	0	2,280	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	9,560	0	0	0	0	0	9,560
9 DISTRIBUTION SECONDARY	Q014 K242	6,720	0	0	0	0	6,720	0
10 CUSTOMER ACCOUNTING	Q016 K412	147	0	0	0	0	0	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>37,556</u>	<u>5,904</u>	<u>2,509</u>	<u>1,803</u>	<u>8,645</u>	<u>7,962</u>	<u>10,087</u>
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	917,921	369,505	107,497	60,448	118,901	78,459	41,112
14 RETURN ON RATE BASE	R751	359,548	142,696	10,269	39,799	77,185	49,760	21,289
15 NET FED INCOME TAX ALLOWABLE	I879	129,205	50,116	3,965	14,455	28,291	18,122	7,792
16 NET STATE INCOME TAX ALLOWABLE	J979	28,122	11,518	719	3,066	5,867	3,819	1,622
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-37,556</u>	<u>-5,904</u>	<u>-2,509</u>	<u>-1,803</u>	<u>-8,645</u>	<u>-7,962</u>	<u>-10,087</u>
18 <u>SUBTOTAL B</u>	CS03	<u>1,397,240</u>	<u>567,931</u>	<u>119,941</u>	<u>115,965</u>	<u>221,599</u>	<u>142,198</u>	<u>61,728</u>
19 <u>REVENUE TAX FACTOR</u>	L031	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>1,397,240</u>	<u>567,931</u>	<u>119,941</u>	<u>115,965</u>	<u>221,599</u>	<u>142,198</u>	<u>61,728</u>
21 CLASS REVENUES=COST OF SERVICE	R602	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-1,397,240</u>	<u>-567,931</u>	<u>-119,941</u>	<u>-115,965</u>	<u>-221,599</u>	<u>-142,198</u>	<u>-61,728</u>
23 <u>COMPOSITE TAX RATE</u>	CTAX	<u>0.38575</u>	<u>0.38575</u>	<u>0.38575</u>	<u>0.38575</u>	<u>0.38575</u>	<u>0.38575</u>	<u>0.38575</u>

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	2,124	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	806	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	6,741	0
5 GROSS PLANT RELATED	Q006 GP19	35	0	31	19	25	1,668	1
6 RATE BASE RELATED	Q008 RB91	174	2	128	83	0	7,508	1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	2,280	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	9,560	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	6,720	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	147	147	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	209	2	159	102	172	37,554	2
12 <u>COST OF SERVICE COMPUTATION</u>								
13 TOTAL OP EXP EX INC & REV TAX	OP61	25,751	238	17,728	9,000	89,291	917,930	-9
14 RETURN ON RATE BASE	R751	8,344	109	6,125	3,993	-21	359,548	0
15 NET FED INCOME TAX ALLOWABLE	I879	3,026	39	2,181	1,433	-216	129,204	1
16 NET STATE INCOME TAX ALLOWABLE	J979	644	8	485	312	62	28,122	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-209	-2	-159	-102	-172	-37,554	-2
18 <u>SUBTOTAL B</u>	CS03	37,556	392	26,360	14,636	88,944	1,397,250	-10
19 <u>REVENUE TAX FACTOR</u>	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	37,556	392	26,360	14,636	88,944	1,397,250	-10
21 CLASS REVENUES=COST OF SERVICE	R602	37,556	392	26,360	14,636	88,944	1,397,250	-10
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-37,556	-392	-26,360	-14,636	-88,944	-1,397,250	10
23 <u>COMPOSITE TAX RATE</u>	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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ROR, TAX RATES & SPEC FACTORS		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE OF RETURN									
2 CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496		1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245		30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206		1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268		2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775		112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145		45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362		292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497		3,665,497
11 COST OF CAPITAL									
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133		0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513		0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920		0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105		0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821		0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
19 WEIGHTED COST OF CAPITAL									
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367		0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037		0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081		0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003		0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188		0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133		0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
28 TAX RATES AND SPECIAL FACTORS									
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000

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FLORIDA POWER CORPORATION
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 DISTRIB LIGHT FIX - % * 1000	K248	100,000	0	0	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K249	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 DISTRIB LIGHT POLES - % * 1000	K250	100,000	0	0	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K251	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22 DISTRIB IS EQUIP - % * 1000	K252	100,000	0	0	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
26 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
28 NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
31 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32 CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
33 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34 BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
35 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36 WAGES AND SALARIES								
37 PROD. DEMAND - BASE	K600 K200	41,828	41,828	0	0	0	0	0
38 PROD. DEMAND - INTERMEDIATE	K602 K202	6,420	6,420	0	0	0	0	0
39 PROD. DEMAND - PEAKING	K604 K204	3,182	3,182	0	0	0	0	0
40 PRODUCTION ENERGY - ALLOCABLE	K608 K306	30,521	0	30,521	0	0	0	0
41 TRANSMISSION	K610 T121	9,291	397	0	8,894	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	DISTRIB LIGHT FIX - % * 1000	K248	0	0	100,000	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K249	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	DISTRIB LIGHT POLES - % * 1000	K250	0	0	0	100,000	100,000	0
21	RATIO TO TOTAL ELECTRIC	K251	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	DISTRIB IS EQUIP - % * 1000	K252	0	100,000	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
24	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
31	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	CUST RECORDS EXP - % * 1000	K412	0	0	0	100,000	100,000	0
33	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	BILLING EXPENSE - % * 1000	K414	0	0	0	100,000	100,000	0
35	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>36 WAGES AND SALARIES</u>								
37	PROD. DEMAND - BASE	K600 K200	0	0	0	0	41,828	0
38	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	6,420	0
39	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	3,182	0
40	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	30,521	0
41	TRANSMISSION	K610 T121	0	0	0	0	9,291	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DISTRIBUTION	K612 D141	42,434	0	0	0	18,765	13,000	5,268
2	TOTAL PTD WAGES & SALARIES	K617	133,676	51,827	30,521	8,894	18,765	13,000	5,268
3	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38771	0.22832	0.06653	0.14038	0.09725	0.03941
4	CUSTOMER ACCOUNTING	K620 K667	14,629	0	0	0	0	0	0
5	CUSTOMER SERV & INFO, SALES	K622 K400	3,505	0	0	0	0	0	0
6	ECCR	K624 K400	6,013	0	0	0	0	0	0
7	TOTAL PTDCSS WAGES & SALARIES	K627	157,823	51,827	30,521	8,894	18,765	13,000	5,268
8	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.32839	0.19339	0.05635	0.11890	0.08237	0.03338
9	ADMINISTRATIVE & GENERAL	K630 K627	7,879	2,587	1,524	444	937	649	263
10	TOTAL WAGES AND SALARIES EXP	K633	165,702	54,414	32,045	9,338	19,702	13,649	5,531
11	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.32838	0.19339	0.05635	0.11890	0.08237	0.03338
12	WTG CUST ACCOUTING EXPENSE								
13	METER READING	K640 K410	10,807	0	0	0	0	0	0
14	CUSTOMER RECORDS	K642 K412	42,806	0	0	0	0	0	0
15	BILLING	K644 K414	7,861	0	0	0	0	0	0
16	TOTAL ALLOCATOR NO 1	K667	61,474	0	0	0	0	0	0
17	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	RECOV FUEL ENERGY EXPENSE								
19	AMOUNT ALLOCABLE	K672 K306	824,439	0	824,439	0	0	0	0
20	TOTAL ALLOCATOR NO 2	K697	824,439	0	824,439	0	0	0	0
21	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DISTRIBUTION	K612 D141	2,197	32	1,978	1,195	0	42,435	-1
2	TOTAL PTD WAGES & SALARIES	K617	2,197	32	1,978	1,195	0	133,677	-1
3	WTD PTD WAGE & SAL RATIOS	K619	0.01644	0.00024	0.01480	0.00894	0.00000	1.00001	-0.00001
4	CUSTOMER ACCOUNTING	K620 K667	2,572	0	0	0	12,057	14,629	0
5	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	3,505	3,505	0
6	ECCR	K624 K400	0	0	0	0	6,013	6,013	0
7	TOTAL PTD CSS WAGES & SALARIES	K627	4,769	32	1,978	1,195	21,575	157,824	-1
8	WTD PTD CSS WAGE & SAL RATIOS	K629	0.03022	0.00020	0.01253	0.00757	0.13670	1.00001	-0.00001
9	ADMINISTRATIVE & GENERAL	K630 K627	238	2	99	60	1,077	7,880	-1
10	TOTAL WAGES AND SALARIES EXP	K633	5,007	34	2,077	1,255	22,652	165,704	-2
11	WTD WAGE AND SALARY RATIOS	K639	0.03022	0.00021	0.01253	0.00757	0.13670	1.00001	-0.00001
12	WTG CUST ACCOUTING EXPENSE								
13	METER READING	K640 K410	10,807	0	0	0	0	10,807	0
14	CUSTOMER RECORDS	K642 K412	0	0	0	0	42,806	42,806	0
15	BILLING	K644 K414	0	0	0	0	7,861	7,861	0
16	TOTAL ALLOCATOR NO 1	K667	10,807	0	0	0	50,667	61,474	0
17	WTD RATIOS	K669	0.17580	0.00000	0.00000	0.00000	0.82420	1.00000	0.00000
18	RECOV FUEL ENERGY EXPENSE								
19	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	824,439	0
20	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	824,439	0
21	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04275	0.00000	0.95725	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82703	0.00000	0.17297	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.44223	0.30636
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00894	0.00000	0.20021	0.34973	0.24228
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.49134	0.00000	0.10276	0.17950	0.12435
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.27817	0.16382	0.04774	0.10072	0.06978
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.47959	0.00903	0.09972	0.17516	0.12134
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.56597	0.00754	0.09237	0.12987	0.10177
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05212	0.00000	0.94788	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.46326	0.29568
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01002	0.00000	0.18227	0.37418	0.23882
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.30237	0.17807	0.05189	0.10948	0.07585
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.47957	0.00901	0.09974	0.17509	0.12127
18	WTD NET PLANT RATIOS	NP29	1.00000	0.39439	0.01050	0.10698	0.21982	0.14065
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.19210	0.60307	0.03994	0.07016	0.04860
22	WTD RATIOS	W689	1.00000	0.49134	0.00000	0.10276	0.17950	0.12435
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.28889	0.20635	0.05921	0.12291	0.07255
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.45394	0.53922	0.09732	0.12583	0.11616
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.39487	0.01057	0.11116	0.21780	0.13918
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.39688	0.02856	0.11069	0.21467	0.13840
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04310	0.00000	0.95690	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.48088	0.22023
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.02577	0.00545	0.00527	0.01006	0.00645
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.29303	0.18190	0.06030	0.14182	0.09818
35	WTD O & M EXP RATIOS	OM39	1.00000	0.30522	0.19814	0.05937	0.12059	0.06171
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.05177	0.00074	0.04661	0.02815	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.04094	0.00059	0.03686	0.02227	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.02101	0.00030	0.01892	0.01143	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.02560	0.00017	0.01062	0.00641	1.00000	-0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.02126	0.00029	0.01846	0.01115	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.01709	0.00028	0.01970	0.01103	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.05155	0.00065	0.03595	0.02360	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.04163	0.00053	0.02904	0.01906	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.02783	0.00019	0.01154	0.00697	1.00001	-0.00001
17	WTD NET C & O PLANT RATIOS	C229	0.02131	0.00022	0.01845	0.01120	0.99978	0.00022
18	WTD NET PLANT RATIOS	NP29	0.02538	0.00031	0.01723	0.01128	1.00000	-0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00852	0.00012	0.00739	0.00447	1.00001	-0.00001
22	WTD RATIOS	W689	0.02101	0.00030	0.01892	0.01143	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.03455	0.00023	0.01213	0.00738	1.00002	-0.00002
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.03112	0.00016	0.01516	0.00903	0.99996	0.00004
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.02512	0.00031	0.01710	0.01118	1.00000	-0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.02321	0.00030	0.01704	0.01111	-0.00006	1.00000
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.04105	0.00098	0.04307	0.02655	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.16621	0.00002	0.00120	0.00067	1.00003	-0.00003
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.03195	0.00023	0.01498	0.00904	1.00007	-0.00007
35	WTD O & M EXP RATIOS	OM39	0.03561	0.00023	0.01127	0.00690	1.00002	-0.00002

36 DEPRECIATION EXPENSES

FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04083	0.00000	0.95917	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37560	0.32615	0.11448
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.26225	0.15443	0.04502	0.09493	0.06579	0.02664
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.53861	0.01374	0.06824	0.13297	0.11398	0.04032
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.47959	0.00903	0.09973	0.17515	0.12135	0.04917
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.32842	0.19337	0.05638	0.11890	0.08240	0.03335
9 WTD OTHER TAX RATIOS	L599	1.00000	0.45760	0.03585	0.09342	0.16697	0.11568	0.04687
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.56781	-0.08365	0.12041	0.19518	0.14449	0.05577
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.40255	0.11711	0.06585	0.12953	0.08547	0.04479
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.40647	0.08584	0.08300	0.15860	0.10177	0.04418
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.58717	0.39178	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04310	0.00000	0.95690	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.48088	0.22023	0.18723
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38771	0.22832	0.06653	0.14038	0.09725	0.03941
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.32839	0.19339	0.05635	0.11890	0.08237	0.03338
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.32838	0.19339	0.05635	0.11890	0.08237	0.03338
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.04731	0.00084	0.09474	0.04088	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.02414	0.00017	0.01000	0.00604	0.31057	1.00000	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	0.01783	0.00029	0.03230	0.01409	0.02762	1.00000	0.00000
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.02126	0.00029	0.01846	0.01115	0.01482	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.03021	0.00022	0.01256	0.00755	0.13669	1.00007	-0.00007
9 WTD OTHER TAX RATIOS	L599	0.02256	0.00028	0.01760	0.01063	0.03255	1.00001	-0.00001
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.01521	0.00127	0.01774	0.01141	-0.04436	1.00127	-0.00127
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.02805	0.00026	0.01931	0.00980	0.09728	1.00001	-0.00001
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.02688	0.00028	0.01887	0.01047	0.06366	1.00001	-0.00001
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.02105	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.04105	0.00098	0.04307	0.02655	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.01644	0.00024	0.01480	0.00894	0.00000	1.00001	-0.00001
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.03022	0.00020	0.01253	0.00757	0.13670	1.00001	-0.00001
22 WTD WAGE AND SALARY RATIOS	K639	0.03022	0.00021	0.01253	0.00757	0.13670	1.00001	-0.00001
23 WTD RATIOS	K669	0.17580	0.00000	0.00000	0.00000	0.82420	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1								
2	NET INCOME COMPUTATION							
3	CLASS REVENUE=COST OF SERVICE R600	1,397,240	567,931	119,941	115,965	221,599	142,198	61,728
4	TOTAL REVENUE CREDITS Q027	37,556	5,904	2,509	1,803	8,645	7,962	10,087
5	TOTAL ELECTRIC REVENUE CS07	1,434,796	573,835	122,450	117,768	230,244	150,160	71,815
6	TOTAL OP EXP EX INC & REV TAX OP61	-917,921	-369,505	-107,497	-60,448	-118,901	-78,459	-41,112
7	NET INCOME NI01	516,875	204,330	14,953	57,320	111,343	71,701	30,703
<u>ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE Y783	-93,489	-37,104	-2,670	-10,349	-20,070	-12,938	-5,535
9	TOTAL SIT UNALLOW FOR FIT Y861	87,958	42,184	794	8,772	15,406	10,673	4,325
10	PRELIMINARY TAXABLE INCOME TI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
<u>STATE INCOME TAX COMPUTATION</u>								
11	PRELIMINARY TAXABLE INCOME TI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
12	STATE TAXABLE INCOME SI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
<u>STATE INCOME TAX PAYABLE</u>								
13	STATE INCOME TAX RATE K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
14	PRELIM SIT = SI01 * K192 ST01	28,122	11,518	719	3,066	5,867	3,819	1,622
15	STATE INC TAX PAYABLE SP01	28,122	11,518	719	3,066	5,867	3,819	1,622
<u>SIT ALLOWABLE</u>								
16	STATE INC TAX PAYABLE SP01	28,122	11,518	719	3,066	5,867	3,819	1,622
17	NET STATE INC TAX ALLOWABLE SA01	28,122	11,518	719	3,066	5,867	3,819	1,622
<u>FEDERAL INCOME TAX COMPUTATION</u>								
18	PRELIMINARY TAXABLE INCOME TI01	511,344	209,410	13,077	55,743	106,679	69,436	29,493
19	STATE INC TAX PAYABLE SP01	-28,122	-11,518	-719	-3,066	-5,867	-3,819	-1,622
20	NET FEDERAL TAXABLE INCOME FI01	483,222	197,892	12,358	52,677	100,812	65,617	27,871
21	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
22	PRELIM FIT = FI01 * K190 FT01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
23	TOTAL FED PROV DEF IT (410.1) Z781	-32,782	-15,722	-296	-3,270	-5,742	-3,978	-1,612
24	TOTAL AMORTIZED ITC Z813	-7,140	-3,424	-64	-712	-1,251	-866	-351
25	NET FED INC TAX ALLOWABLE FA01	129,205	50,116	3,965	14,455	28,291	18,122	7,792
<u>FEDERAL INCOME TAX PAYABLE</u>								
26	PRELIM FIT = FI01 * K190 FT01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
27	FED INC TAX PAYABLE FP01	169,127	69,262	4,325	18,437	35,284	22,966	9,755
<u>PRELIMINARY SUMMARY</u>								
28	NET INCOME NI01	516,875	204,330	14,953	57,320	111,343	71,701	30,703

FLORIDA POWER CORPORATION
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INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 NET INCOME COMPUTATION									
2	CLASS REVENUE=COST OF SERVICE	R600	37,556	392	26,360	14,636	88,944	1,397,250	-10
3	TOTAL REVENUE CREDITS	Q027	209	2	159	102	172	37,554	2
4	TOTAL ELECTRIC REVENUE	CS07	37,765	394	26,519	14,738	89,116	1,434,804	-8
5	TOTAL OP EXP EX INC & REV TAX	OP61	-25,751	-238	-17,728	-9,000	-89,291	-917,930	9
6	NET INCOME	N101	12,014	156	8,791	5,738	-175	516,874	1
7 ADJUSTMENTS TO NET INCOME									
8	TOTAL INTEREST EXPENSE	Y783	-2,169	-28	-1,592	-1,039	6	-93,488	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	1,870	26	1,624	981	1,303	87,958	0
10	PRELIMINARY TAXABLE INCOME	T101	11,715	154	8,823	5,680	1,134	511,344	0
11 STATE INCOME TAX COMPUTATION									
12	PRELIMINARY TAXABLE INCOME	T101	11,715	154	8,823	5,680	1,134	511,344	0
13	STATE TAXABLE INCOME	S101	11,715	154	8,823	5,680	1,134	511,344	0
14 STATE INCOME TAX PAYABLE									
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	644	8	485	312	62	28,122	0
17	STATE INC TAX PAYABLE	SP01	644	8	485	312	62	28,122	0
18 SIT ALLOWABLE									
19	STATE INC TAX PAYABLE	SP01	644	8	485	312	62	28,122	0
20	NET STATE INC TAX ALLOWABLE	SA01	644	8	485	312	62	28,122	0
21 FEDERAL INCOME TAX COMPUTATION									
22	PRELIMINARY TAXABLE INCOME	T101	11,715	154	8,823	5,680	1,134	511,344	0
23	STATE INC TAX PAYABLE	SP01	-644	-8	-485	-312	-62	-28,122	-0
24	NET FEDERAL TAXABLE INCOME	F101	11,071	146	8,338	5,368	1,072	483,222	0
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	3,875	51	2,918	1,879	375	169,127	0
27	TOTAL FED PROV DEF IT (410.1)	Z781	-697	-10	-605	-366	-485	-32,783	1
28	TOTAL AMORTIZED ITC	Z813	-152	-2	-132	-80	-106	-7,140	-0
29	NET FED INC TAX ALLOWABLE	FA01	3,026	39	2,181	1,433	-216	129,204	1
30 FEDERAL INCOME TAX PAYABLE									
31	PRELIM FIT = F101 * K190	FT01	3,875	51	2,918	1,879	375	169,127	0
32	FED INC TAX PAYABLE	FP01	3,875	51	2,918	1,879	375	169,127	0
33 PRELIMINARY SUMMARY									
34	NET INCOME	N101	12,014	156	8,791	5,738	-175	516,874	1

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-129,205	-50,116	-3,965	-14,455	-28,291	-18,122	-7,792
2 NET STATE INC TAX ALLOWABLE	SA01	-28,122	-11,518	-719	-3,066	-5,867	-3,819	-1,622
3 OVERALL RETURN EARNED (SCH 14)	RETU	359,548	142,696	10,269	39,799	77,185	49,760	21,289
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809

FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-3,026	-39	-2,181	-1,433	216	-129,204	-1
2 NET STATE INC TAX ALLOWABLE	SA01	-644	-8	-485	-312	-62	-28,122	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	8,344	109	6,125	3,993	-21	359,548	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09811	0.09808	0.09809	0.09589	0.09809	0.00000

B *Residential Service*

FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 RESIDENTIAL CLASS

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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	4,404,396	2,027,626	31,310	427,946	767,837	643,710	300,190
3	TOTAL DEPRECIATION RESERVE	DR11	-2,159,501	-1,188,174	-12,979	-196,829	-282,693	-268,079	-111,559
4	TOTAL RATE BASE ADJUSTMENTS	RB71	108,243	55,018	34,446	22,098	16,516	15,747	4,065
5	TOTAL RATE BASE	RB91	2,353,138	894,470	52,777	253,215	501,660	391,378	192,696
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	330,102	94,412	50,252	18,639	38,677	23,952	21,128
8	TOTAL DEPRECIATION EXPENSE	DE41	203,164	107,187	2,242	13,784	27,437	28,461	11,587
9	TOTAL OTHER TAX & MISC EXPENSE	L591	58,987	25,861	1,662	5,358	9,785	8,203	3,825
10	MISC ALLOWABLE EXPENSES	M621	-504	-276	33	-58	-98	-88	-39
11	TOTAL OP EXP EX INC & REV TAX	OP61	591,749	227,184	54,189	37,723	75,801	60,528	36,501
12	NET FED INCOME TAX ALLOWABLE	1879	82,967	30,815	1,999	9,023	18,037	13,981	6,918
13	NET STATE INCOME TAX ALLOWABLE	J979	18,049	7,082	363	1,913	3,741	2,946	1,440
14	TOTAL OPERATING EXPENSE	OPEX	692,765	265,081	56,551	48,659	97,579	77,455	44,859
15	RETURN ON RATE BASE	R751	230,821	87,739	5,177	24,838	49,208	38,390	18,902
16	TOTAL REVENUE CREDITS	Q027	-26,948	-3,631	-1,265	-1,126	-5,512	-6,142	-8,956
17	TOTAL ELECTRIC COST OF SERVICE	CS05	896,638	349,189	60,463	72,371	141,275	109,703	54,805
18	CLASS REVENUES=COST OF SERVICE	R602	896,638	349,190	60,463	72,371	141,274	109,703	54,805
19	TOTAL RETURN EARNED	RETE	230,821	87,739	5,177	24,838	49,208	38,390	18,902
20	RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
21	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REQE	0.13201	0.13201	0.13201	0.13201	0.13201	0.13201	0.13201
23	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24	CLASS REVENUES=COST OF SERVICE	R600	896,638	349,190	60,463	72,371	141,274	109,703	54,805

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	116,112	0	0	0	89,665	4,404,396	0
3 TOTAL DEPRECIATION RESERVE	DR11	-46,346	-0	-0	-0	-52,843	-2,159,502	1
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,689	0	0	0	-36,957	108,244	-1
5 TOTAL RATE BASE	RB91	67,077	0	0	0	-135	2,353,138	0
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	15,138	0	0	0	67,905	330,103	-1
8 TOTAL DEPRECIATION EXPENSE	DE41	4,595	0	0	0	7,872	203,165	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	58,987	0
10 MISC ALLOWABLE EXPENSES	M621	-9	0	0	0	31	-504	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	21,387	0	0	0	78,438	591,751	-2
12 NET FED INCOME TAX ALLOWABLE	1879	2,384	0	0	0	-189	82,968	-1
13 NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	18,049	0
14 TOTAL OPERATING EXPENSE	OPEX	24,280	0	0	0	78,304	692,768	-3
15 RETURN ON RATE BASE	R751	6,580	0	0	0	-13	230,821	0
16 TOTAL REVENUE CREDITS	Q027	-165	-0	-0	-0	-152	-26,949	1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	30,695	0	0	0	78,139	896,640	-2
18 CLASS REVENUES=COST OF SERVICE	R602	30,696	0	0	0	78,138	896,640	-2
19 TOTAL RETURN EARNED	RETE	6,580	0	0	0	-13	230,821	0
20 RATE OF RETURN EARNED	RORE	0.09810	0.00000	0.00000	0.00000	0.09630	0.09809	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13202	-0.05086	-0.05086	-0.05086	0.12866	0.13201	-0.05086
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	30,696	0	0	0	78,138	896,640	-2

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 ADJs:

GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	1,468,355	1,468,355	0	0	0	0	0
3	INTERMEDIATE	P102 K202	232,822	232,822	0	0	0	0	0
4	PEAKING	P104 K204	243,272	243,272	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	1,944,449	1,944,449	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	9,477	9,477	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	1,694	1,694	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	7,162	7,162	0	0	0	0	0
10	TRANSMISSION	T106 K220	416,650	0	0	416,650	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	434,983	18,333	0	416,650	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	2,379,432	1,962,782	0	416,650	0	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	743,491	0	0	0	743,491	0	0
15	SECONDARY	D102 K242	623,299	0	0	0	0	623,299	0
16	SERVICES	D104 K244	290,672	0	0	0	0	0	290,672
17	METERS	D106 K246	108,025	0	0	0	0	0	0
18	DISTRIBUTION PLANT IN SERVICE	D141	1,765,487	0	0	0	743,491	623,299	290,672
19	TOTAL TRANS & DIST PLANT	TD21	2,200,470	18,333	0	416,650	743,491	623,299	290,672
20	TOTAL GROSS PTD PLANT	PD21	4,144,919	1,962,782	0	416,650	743,491	623,299	290,672
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	208,383	64,844	31,310	11,296	24,346	20,411	9,518
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	51,094	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	259,477	64,844	31,310	11,296	24,346	20,411	9,518
25	GROSS ELECTRIC PLT IN SERVICE	GP11	4,404,396	2,027,626	31,310	427,946	767,837	643,710	300,190

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FLORIDA POWER CORPORATION
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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	0	0	0	0	1,468,355	0
3	INTERMEDIATE	P102 K202	0	0	0	0	232,822	0
4	PEAKING	P104 K204	0	0	0	0	243,272	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,944,449	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	9,477	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	1,694	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	7,162	0
10	TRANSMISSION	T106 K220	0	0	0	0	416,650	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	434,983	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	2,379,432	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	0	0	0	0	743,491	0
15	SECONDARY	D102 K242	0	0	0	0	623,299	0
16	SERVICES	D104 K244	0	0	0	0	290,672	0
17	METERS	D106 K246	108,025	0	0	0	108,025	0
18	DISTRIBUTION PLANT IN SERVICE	D141	108,025	0	0	0	1,765,487	0
19	TOTAL TRANS & DIST PLANT	TD21	108,025	0	0	0	2,200,470	0
20	TOTAL GROSS PTD PLANT	PD21	108,025	0	0	0	4,144,919	0
<u>21 GENERAL & INTANGIBLE PLANT</u>								
22	LABOR RELATED	G100 K627	8,087	0	0	38,571	208,383	0
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	51,094	51,094	0
24	GENERAL PLANT IN SERVICE	G121	8,087	0	0	89,665	259,477	0
25	GROSS ELECTRIC PLT IN SERVICE	GP11	116,112	0	0	89,665	4,404,396	0

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FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	839,749	839,749	0	0	0	0	0
3	INTERMEDIATE	P152 P102	204,304	204,304	0	0	0	0	0
4	PEAKING	P154 P104	109,787	109,787	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	1,153,840	1,153,840	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	3,182	3,182	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	569	569	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	2,405	2,405	0	0	0	0	0
10	TRANSMISSION	T156 T106	191,871	0	0	191,871	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	198,027	6,156	0	191,871	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	272,109	0	0	0	272,109	0	0
14	SECONDARY	D152 D102	259,206	0	0	0	0	259,206	0
15	SERVICES	D154 D104	107,421	0	0	0	0	0	107,421
16	METERS	D156 D106	42,922	0	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	681,658	0	0	0	272,109	259,206	107,421
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	86,239	26,836	12,958	4,675	10,076	8,447	3,939
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	36,821	0	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	123,060	26,836	12,958	4,675	10,076	8,447	3,939
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	2,916	1,342	21	283	508	426	199
24	TOTAL COM & OTHER PLANT	C171	2,916	1,342	21	283	508	426	199
25	TOTAL DEPRECIATION RESERVE	DR11	2,159,501	1,188,174	12,979	196,829	282,693	268,079	111,559

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	0	0	0	0	839,749	0
3	INTERMEDIATE	P152 P102	0	0	0	0	204,304	0
4	PEAKING	P154 P104	0	0	0	0	109,787	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	1,153,840	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	3,182	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	569	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	2,405	0
10	TRANSMISSION	T156 T106	0	0	0	0	191,871	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	198,027	0
<u>12 DISTRIBUTION PLANT</u>								
13	PRIMARY	D150 D100	0	0	0	0	272,109	0
14	SECONDARY	D152 D102	0	0	0	0	259,206	0
15	SERVICES	D154 D104	0	0	0	0	107,421	0
16	METERS	D156 D106	42,922	0	0	0	42,922	0
17	TOTAL DIST DEPREC RESERVE	D191	42,922	0	0	0	681,658	0
<u>18 GENERAL & INTANGIBLE PLANT</u>								
19	LABOR RELATED	G150 G100	3,347	0	0	15,963	86,241	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	36,821	36,821	0
21	TOTAL GENERAL DEPREC RESERVE	G171	3,347	0	0	52,784	123,062	-2
<u>22 COMMON & OTHER PLANT</u>								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	77	0	0	59	2,915	1
24	TOTAL COM & OTHER PLANT	C171	77	0	0	59	2,915	1
25	TOTAL DEPRECIATION RESERVE	DR11	46,346	0	0	52,843	2,159,502	-1

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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	1,944,449	1,944,449	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-1,153,840	-1,153,840	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	790,609	790,609	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	434,983	18,333	0	416,650	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-198,027	-6,156	-0	-191,871	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	236,956	12,177	0	224,779	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	1,765,487	0	0	0	743,491	623,299	290,672
11	TOTAL DIST DEPREC RESERVE	D191	-681,658	-0	-0	-0	-272,109	-259,206	-107,421
12	NET DISTRIBUTION PLANT	D241	1,083,829	0	0	0	471,382	364,093	183,251
13	NET PTD PLANT	NT31	2,111,394	802,786	0	224,779	471,382	364,093	183,251
14	NET TRANS & DIST PLANT	NT21	1,320,785	12,177	0	224,779	471,382	364,093	183,251
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	259,477	64,844	31,310	11,296	24,346	20,411	9,518
17	TOTAL GENERAL DEPREC RESERVE	G171	-123,060	-26,836	-12,958	-4,675	-10,076	-8,447	-3,939
18	NET GENERAL & INTANG PLANT	G221	136,417	38,008	18,352	6,621	14,270	11,964	5,579
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-2,916	-1,342	-21	-283	-508	-426	-199
21	NET COMMON & OTHER PLANT	C221	-2,916	-1,342	-21	-283	-508	-426	-199
22	NET ELECTRIC PLANT IN SERVICE	NP21	2,244,895	839,452	18,331	231,117	485,144	375,631	188,631

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NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,944,449	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-1,153,840	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	790,609	0
5 TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	434,983	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-198,027	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	236,956	0
9 DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	108,025	0	0	0	1,765,487	0
11	TOTAL DIST DEPREC RESERVE	D191	-42,922	-0	-0	-0	-681,658	-0
12	NET DISTRIBUTION PLANT	D241	65,103	0	0	0	1,083,829	0
13	NET PTD PLANT	NT31	65,103	0	0	0	2,111,394	0
14	NET TRANS & DIST PLANT	NT21	65,103	0	0	0	1,320,785	0
15 GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	8,087	0	0	89,665	259,477	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-3,347	-0	-0	-52,784	-123,062	-2
18	NET GENERAL & INTANG PLANT	G221	4,740	0	0	36,881	136,415	2
19 COMMON & OTHER PLANT								
20	TOTAL COM & OTHER PLANT	C171	-77	-0	-0	-59	-2,915	-1
21	NET COMMON & OTHER PLANT	C221	-77	0	0	-59	-2,915	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21	69,766	0	0	36,822	2,244,894	1

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	2,971	0	0	2,971	0	0
5	DISTRIBUTION	V226 D100	1,061	0	0	0	1,061	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	4,032	0	0	2,971	1,061	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	56,497	56,497	0	0	0	0
9	TRANSMISSION	V236 T106	11,358	0	0	11,358	0	0
10	DISTRIBUTION	V238 D141	11,956	0	0	0	5,035	4,221
11	GENERAL	V240 G100	3,512	1,093	528	190	410	344
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-37,402	-37,402	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	45,921	20,188	528	11,548	5,445	4,565
14	TOTAL ADDITIVE ADJUSTMENTS	V289	49,953	20,188	528	14,519	6,506	4,565
15	NET ORIGINAL COST RATE BASE	RB21	2,294,848	859,640	18,859	245,636	491,650	380,196
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	63,564	0	63,564	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-181	0	-181	0	0	0
21	TOTAL FUEL STOCKS	W641	63,383	0	63,383	0	0	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	54,115	24,913	385	5,258	9,434	7,909
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-302	-139	-2	-29	-53	-44
25	TOTAL PLANT MATERIALS & SUPPL	W659	53,813	24,774	383	5,229	9,381	7,865
26	TOTAL MATERIALS & SUPPLIES	W661	117,196	24,774	63,766	5,229	9,381	7,865
27 PREPAYMENTS								
28	TOTAL	W670 PD29	128,862	61,021	0	12,953	23,115	19,378
29	TOTAL PREPAYMENTS	W687	128,862	61,021	0	12,953	23,115	19,378
30 MISCELLANEOUS WORKING CAPITAL								

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	0	0	0	0	2,971	0
5	DISTRIBUTION	V226 D100	0	0	0	0	1,061	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	4,032	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	0	0	0	0	56,497	0
9	TRANSMISSION	V236 T106	0	0	0	0	11,358	0
10	DISTRIBUTION	V238 D141	732	0	0	0	11,956	0
11	GENERAL	V240 G100	136	0	0	650	3,511	1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-37,402	0
13	TOTAL RATE BASE CWIP	V255	868	0	0	650	45,920	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	868	0	0	650	49,952	1
15	NET ORIGINAL COST RATE BASE	R821	70,634	0	0	37,472	2,294,846	2
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	63,564	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-181	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	63,383	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	1,427	0	0	1,102	54,116	-1
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-8	0	0	-6	-302	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	1,419	0	0	1,096	53,814	-1
26	TOTAL MATERIALS & SUPPLIES	W661	1,419	0	0	1,096	117,197	-1
27 PREPAYMENTS								
28	TOTAL	W670 PD29	3,358	0	0	0	128,862	0
29	TOTAL PREPAYMENTS	W687	3,358	0	0	0	128,862	0
30 MISCELLANEOUS WORKING CAPITAL								

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RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730	K627	-88,686	-27,597	-13,325	-4,808	-10,362	-8,687	-4,051
2	D.A. RETAIL-DOE D&D NUCLEAR	W734	K200	6,101	6,101	0	0	0	0	0
3	MISC OTHER	W736	OM31	-108,640	-31,072	-16,538	-6,134	-12,729	-7,883	-6,953
4	ADJ B - GAIN/LOSS PROPERTY	W738	GP19	-1,690	-778	-12	-164	-295	-247	-115
5	ADJ J - RETAIL RATE CASE EXP	W740	R600	-160	-62	-11	-13	-25	-20	-10
6	1DJ K - SECTION 1341	W742	GP19	5,307	2,443	38	516	925	776	362
7	TOTAL MISC WORK CAPITAL	W747		-187,768	-50,965	-29,848	-10,603	-22,486	-16,061	-10,767
8	TOTAL WORKING CAPITAL	WC71		58,290	34,830	33,918	7,579	10,010	11,182	1,937
9	<u>PRELIMINARY SUMMARY</u>									
10	TOTAL ADDITIVE ADJUSTMENTS	V289		49,953	20,188	528	14,519	6,506	4,565	2,128
11	TOTAL WORKING CAPITAL	WC71		58,290	34,830	33,918	7,579	10,010	11,182	1,937
12	TOTAL RATE BASE ADJUSTMENTS	RB71		108,243	55,018	34,446	22,098	16,516	15,747	4,065
13	<u>RATE BASE CALCULATION</u>									
14	NET ELECTRIC PLANT IN SERVICE	NP21		2,244,895	839,452	18,331	231,117	485,144	375,631	188,631
15	TOTAL RATE BASE ADJUSTMENTS	RB71		108,243	55,018	34,446	22,098	16,516	15,747	4,065
16	TOTAL RATE BASE	RB91		2,353,138	894,470	52,777	253,215	501,660	391,378	192,696
17	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18	RETURN ON RATE BASE	R751		230,821	87,739	5,177	24,838	49,208	38,390	18,902

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 RESIDENTIAL CLASS

DOCKET NUMBER: ERRS13FN-000
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-3,442	0	0	0	-16,415	-88,687	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	6,101	0
3 MISC OTHER	W736 OM31	-4,982	0	0	0	-22,348	-108,639	-1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-45	0	0	0	-34	-1,690	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-5	0	0	0	-14	-160	0
6 ADJ K - SECTION 1341	W742 GP19	140	0	0	0	108	5,308	-1
7 TOTAL MISC WORK CAPITAL	W747	-8,334	0	0	0	-38,703	-187,767	-1
8 TOTAL WORKING CAPITAL	WC71	-3,557	0	0	0	-37,607	58,292	-2
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	868	0	0	0	650	49,952	1
11 TOTAL WORKING CAPITAL	WC71	-3,557	0	0	0	-37,607	58,292	-2
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,689	0	0	0	-36,957	108,244	-1
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	69,766	0	0	0	36,822	2,244,894	1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,689	0	0	0	-36,957	108,244	-1
16 TOTAL RATE BASE	RB91	67,077	0	0	0	-135	2,353,138	0
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	6,580	0	0	0	-13	230,821	0

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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	4,130	0	4,130	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	36,683	0	36,683	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	591	0	591	0	0	0	0
6	TOTAL ENERGY RELATED	P341	41,404	0	41,404	0	0	0	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	57,471	57,471	0	0	0	0	0
9	INTERMEDIATE	P354 K202	8,387	8,387	0	0	0	0	0
10	PEAKING	P356 K204	8,841	8,841	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	3,888	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	984	984	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391	79,571	75,683	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451	120,975	75,683	41,404	0	0	0	0
15 TRANSMISSION O & M									
16	GEN. STEP-UP - BASE	T300 K200	341	341	0	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	61	61	0	0	0	0	0
18	GEN. STEP-UP - PEAKING	T304 K204	258	258	0	0	0	0	0
19	TRANSMISSION	T306 K220	14,866	0	0	14,866	0	0	0
20	TOTAL TRANSMISSION O & M	T341	15,526	660	0	14,866	0	0	0
21 DISTRIBUTION O & M									
22	PRIMARY	D300 D100	29,709	0	0	0	29,709	0	0
23	SECONDARY	D302 D102	16,465	0	0	0	0	16,465	0
24	SERVICES INCL R/D	D304 D104	16,109	0	0	0	0	0	16,109
25	METERS	D306 D106	3,148	0	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M	D341	65,431	0	0	0	29,709	16,465	16,109
27 CUSTOMER ACCOUNTING									
28	METER READING	C300 K410	9,395	0	0	0	0	0	0
29	CUSTOMER RECORDS	C302 K412	37,724	0	0	0	0	0	0
30	BILLING	C304 K414	5,276	0	0	0	0	0	0
31	SERVICE WORK FOR CONP	C306 K244	1,512	0	0	0	0	0	1,512
32	UNCOLLECTIBLES	C308 R600	2,644	1,030	178	213	417	323	162
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	13	5	1	1	2	2	1
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	56,564	1,035	179	214	419	325	1,675
35 CUSTOMER SERVICE & INFORMATION									

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O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	4,130	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	36,683	0
5	ADJ F - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	591	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	41,404	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	0	0	0	0	0	57,471	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	8,387	0
10	PEAKING	P356 K204	0	0	0	0	0	8,841	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	0	3,888	3,888	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	984	0
13	TOTAL DEMAND RELATED	P391	0	0	0	0	3,888	79,571	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	0	3,888	120,975	0
15 TRANSMISSION O & M									
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	341	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	0	61	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	258	0
19	TRANSMISSION	T306 K220	0	0	0	0	0	14,866	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	15,526	0
21 DISTRIBUTION O & M									
22	PRIMARY	D300 D100	0	0	0	0	0	29,709	0
23	SECONDARY	D302 D102	0	0	0	0	0	16,465	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	0	16,109	0
25	METERS	D306 D106	3,148	0	0	0	0	3,148	0
26	TOTAL DISTRIBUTION O & M	D341	3,148	0	0	0	0	65,431	0
27 CUSTOMER ACCOUNTING									
28	METER READING	C300 K410	9,395	0	0	0	0	9,395	0
29	CUSTOMER RECORDS	C302 K412	0	0	0	0	37,724	37,724	0
30	BILLING	C304 K414	0	0	0	0	5,276	5,276	0
31	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	0	1,512	0
32	UNCOLLECTIBLES	C308 R600	91	0	0	0	230	2,644	0
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	1	13	0
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	9,486	0	0	0	43,231	56,564	0
35 CUSTOMER SERVICE & INFORMATION									

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O & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL	C320 K400	4,443	0	0	0	0	0	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	4,443	0	0	0	0	0	0
3 SALES									
4	TOTAL	S300 K400	5,663	0	0	0	0	0	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	-18	0	0	0	0	0	0
6	TOTAL SALES EXPENSE	S317	5,645	0	0	0	0	0	0
7 ADMINISTRATIVE & GENERAL									
8	PRODUCTION - BASE RELATED	A300 K200	-1,670	-1,670	0	0	0	0	0
9	TRANSMISSION PLANT RELATED	A302 T106	270	0	0	270	0	0	0
10	DISTRIBUTION PLANT RELATED	A304 D149	3,606	0	0	0	1,519	1,273	594
11	GROSS PLANT RELATED	A306 GP19	2,313	1,065	16	225	403	338	158
12	LABOR RELATED	A308 K627	23,703	7,376	3,561	1,285	2,769	2,322	1,083
13	D.A. RETAIL - LABOR	A312 K627	189	59	28	10	22	19	9
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	522	203	35	42	82	64	32
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-2,456	-764	-369	-133	-287	-241	-112
16	ADJ T - INDUSTRY ASSOC DUES	A318 K627	-2	-1	0	0	0	0	0
17	ADJ N - INTEREST TAX DEFIC	A322 GP19	-929	-428	-7	-90	-162	-136	-63
18	ADJ D - ACQUISITION ADJ	A324 K627	35,972	11,194	5,405	1,950	4,203	3,523	1,643
19	TOTAL ADMINISTRATIVE & GENERAL	A337	61,518	17,034	8,669	3,559	8,549	7,162	3,344
20	TOTAL O & M EXPENSE	OM31	330,102	94,412	50,252	18,639	38,677	23,952	21,128

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<u>0 & M EXPENSES</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>TOTAL</u>	C320	K400	0	0	0	0	4,443	4,443	0
2	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	0	4,443	4,443	0
<u>3 SALES</u>										
4	<u>TOTAL</u>	S300	K400	0	0	0	0	5,663	5,663	0
5	<u>ADJ P - ECONOMIC DEVELOPMENT</u>	S304	K400	0	0	0	0	-18	-18	0
6	TOTAL SALES EXPENSE	S317		0	0	0	0	5,645	5,645	0
<u>7 ADMINISTRATIVE & GENERAL</u>										
8	PRODUCTION - BASE RELATED	A300	K200	0	0	0	0	0	-1,670	0
9	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	0	270	0
10	DISTRIBUTION PLANT RELATED	A304	D149	221	0	0	0	0	3,607	-1
11	GROSS PLANT RELATED	A306	GP19	61	0	0	0	47	2,313	0
12	LABOR RELATED	A308	K627	920	0	0	0	4,387	23,703	0
13	D.A. RETAIL - LABOR	A312	K627	7	0	0	0	35	189	0
14	ADJ J - RETAIL RATE CASE EXP	A314	R600	18	0	0	0	45	521	1
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-95	0	0	0	-455	-2,456	0
16	ADJ T - INDUSTRY ASSOC DUES	A318	K627	0	0	0	0	0	-1	-1
17	ADJ N - INTEREST TAX DEFIC	A322	GP19	-24	0	0	0	-19	-929	0
18	<u>ADJ D - ACQUISITION ADJ</u>	A324	K627	1,396	0	0	0	6,658	35,972	0
19	TOTAL ADMINISTRATIVE & GENERAL	A337		2,504	0	0	0	10,698	61,519	-1
20	TOTAL 0 & M EXPENSE	OM31		15,138	0	0	0	67,905	330,103	-1

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DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	68,150	68,150	0	0	0	0	0
3	INTERMEDIATE	P462 P102	12,437	12,437	0	0	0	0	0
4	PEAKING	P464 P104	10,509	10,509	0	0	0	0	0
5	D.A. RETAIL	P468 K200	5,370	5,370	0	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	5,534	5,534	0	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	102,000	102,000	0	0	0	0	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	282	282	0	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	50	50	0	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	213	213	0	0	0	0	0
12	TRANSMISSION	T466 T106	12,975	0	0	12,975	0	0	0
13	TOTAL TRANS DEPREC EXP	T481	13,520	545	0	12,975	0	0	0
14 DISTRIBUTION DEPRECIATION									
15	PRIMARY	D460 D100	25,694	0	0	0	25,694	0	0
16	SECONDARY	D462 D102	27,000	0	0	0	0	27,000	0
17	SERVICES	D464 D104	10,906	0	0	0	0	0	10,906
18	METERS	D466 D106	4,017	0	0	0	0	0	0
19	TOTAL DIST DEPREC EXPENSE	D481	67,617	0	0	0	25,694	27,000	10,906
20 GENERAL & INTANG DEPRECIATION									
21	LABOR RELATED	G460 G100	16,270	5,063	2,445	882	1,901	1,594	743
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	5,110	0	0	0	0	0	0
23	ADJ S - SEBRING	G464 G100	-1,353	-421	-203	-73	-158	-133	-62
24	TOTAL GENERAL DEPREC EXPENSE	G481	20,027	4,642	2,242	809	1,743	1,461	681
25	TOTAL DEPRECIATION EXPENSE	DE41	203,164	107,187	2,242	13,784	27,437	28,461	11,587

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DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	0	0	0	0	0	68,150	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	12,437	0
4	PEAKING	P464 P104	0	0	0	0	0	10,509	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	5,370	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	5,534	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	102,000	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	282	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	50	0
11	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	213	0
12	TRANSMISSION	T466 T106	0	0	0	0	0	12,975	0
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	13,520	0
14 DISTRIBUTION DEPRECIATION									
15	PRIMARY	D460 D100	0	0	0	0	0	25,694	0
16	SECONDARY	D462 D102	0	0	0	0	0	27,000	0
17	SERVICES	D464 D104	0	0	0	0	0	10,906	0
18	METERS	D466 D106	4,017	0	0	0	0	4,017	0
19	TOTAL DIST DEPREC EXPENSE	D481	4,017	0	0	0	0	67,617	0
20 GENERAL & INTANG DEPRECIATION									
21	LABOR RELATED	G460 G100	631	0	0	0	3,012	16,271	-1
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	5,110	5,110	0
23	ADJ S - SEBRING	G464 G100	-53	0	0	0	-250	-1,353	0
24	TOTAL GENERAL DEPREC EXPENSE	G481	578	0	0	0	7,872	20,028	-1
25	TOTAL DEPRECIATION EXPENSE	DE41	4,595	0	0	0	7,872	203,165	-1

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	50,310	23,161	358	4,888	8,771	7,353	3,429
4	TOTAL REAL EST & PROP TAX	L521	50,310	23,161	358	4,888	8,771	7,353	3,429
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	8,677	2,700	1,304	470	1,014	850	396
7	TOTAL PAYROLL TAX	L551	8,677	2,700	1,304	470	1,014	850	396
8	TOTAL OTHER TAX & MISC EXPENSE	L591	58,987	25,861	1,662	5,358	9,785	8,203	3,825
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	88,314	34,393	5,955	7,128	13,915	10,805	5,398
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-1,116	-514	-8	-108	-195	-163	-76
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-87,709	-34,158	-5,914	-7,079	-13,819	-10,731	-5,361
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	7	3	0	1	1	1	0
14	MISC ALLOWABLE EXPENSES	M621	-504	-276	33	-58	-98	-88	-39
<u>15 PRELIMINARY SUMMARY</u>									
16	TOTAL O & M EXPENSE	OM31	330,102	94,412	50,252	18,639	38,677	23,952	21,128
17	TOTAL DEPRECIATION EXPENSE	DE41	203,164	107,187	2,242	13,784	27,437	28,461	11,587
18	TOTAL OTHER TAX & MISC EXPENSE	L591	58,987	25,861	1,662	5,358	9,785	8,203	3,825
19	MISC ALLOWABLE EXPENSES	M621	-504	-276	33	-58	-98	-88	-39
20	TOTAL OP EXP EX INC & REV TAX	OP61	591,749	227,184	54,189	37,723	75,801	60,528	36,501

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV									
2 REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500 GP19	1,326	0	0	0	1,024	50,310	0
4	TOTAL REAL EST & PROP TAX	L521	1,326	0	0	0	1,024	50,310	0
5 PAYROLL TAX									
6	TOTAL	L530 K627	337	0	0	0	1,606	8,677	0
7	TOTAL PAYROLL TAX	L551	337	0	0	0	1,606	8,677	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	58,987	0
9 OTHER TAXES & MISC EXPENSES									
10	REVENUE TAXES	M600 R600	3,023	0	0	0	7,696	88,313	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-29	0	0	0	-23	-1,116	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-3,003	0	0	0	-7,643	-87,708	-1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	0	0	0	0	1	7	0
14	MISC ALLOWABLE EXPENSES	M621	-9	0	0	0	31	-504	0
15 PRELIMINARY SUMMARY									
16	TOTAL O & M EXPENSE	OM31	15,138	0	0	0	67,905	330,103	-1
17	TOTAL DEPRECIATION EXPENSE	DE41	4,595	0	0	0	7,872	203,165	-1
18	TOTAL OTHER TAX & MISC EXPENSE	L591	1,663	0	0	0	2,630	58,987	0
19	MISC ALLOWABLE EXPENSES	M621	-9	0	0	0	31	-504	0
20	TOTAL OP EXP EX INC & REV TAX	OP61	21,387	0	0	0	78,438	591,751	-2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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INCOME TAX BASED ON RETURN		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 FEDERAL INCOME TAX									
2 FED INC TAX DEDUCTIONS									
3 INTEREST - MANUAL ENTRY									
4	TOTAL	Y760 RB91	64,265	24,428	1,441	6,915	13,701	10,689	5,263
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-4,248	-1,615	-95	-457	-906	-707	-348
6	TOTAL OTHER INTEREST EXPENSE	Y781	60,017	22,813	1,346	6,458	12,795	9,982	4,915
7	TOTAL INTEREST EXPENSE	Y783	60,017	22,813	1,346	6,458	12,795	9,982	4,915
8 ADDITIONS									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	56,340	25,937	401	5,474	9,822	8,234	3,840
10	TOTAL SIT UNALLOW FOR FIT	Y861	56,340	25,937	401	5,474	9,822	8,234	3,840
11	NET DEDUCTIONS AND ADDITIONS	Y871	3,677	-3,124	945	984	2,973	1,748	1,075
12 FEDERAL INCOME TAX ADJUSTMENTS									
13 FED PROV DEF INC TAX (410.1)									
14	NET FED & STATE DIT	2760 GP19	-21,411	-9,857	-152	-2,080	-3,733	-3,129	-1,459
15	ADJ R - TAX ON AFUDC	2762 GP19	413	190	3	40	72	60	28
16	TOTAL FED PROV DEF IT (410.1)	2781	-20,998	-9,667	-149	-2,040	-3,661	-3,069	-1,431
17 INVESTMENT TAX CREDITS									
18 AMORTIZED INV TAX CREDIT									
19	AMORTIZATION	2804 GP19	4,573	2,105	33	444	797	668	312
20	TOTAL AMORTIZED ITC	2813	4,573	2,105	33	444	797	668	312
21 PRELIMINARY SUMMARY									
22	TOTAL FED PROV DEF IT (410.1)	2781	-20,998	-9,667	-149	-2,040	-3,661	-3,069	-1,431
23	TOTAL AMORTIZED ITC	2813	-4,573	-2,105	-33	-444	-797	-668	-312
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-25,571	-11,772	-182	-2,484	-4,458	-3,737	-1,743
25 FEDERAL INCOME TAX COMPUTATION									
26	RETURN ON RATE BASE	R751	230,821	87,739	5,177	24,838	49,208	38,390	18,902
27	NET DEDUCTIONS AND ADDITIONS	Y871	-3,677	3,124	-945	-984	-2,973	-1,748	-1,075
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-25,571	-11,772	-182	-2,484	-4,458	-3,737	-1,743
29	BASE FOR FIT COMPUTATION	1865	201,573	79,091	4,050	21,370	41,777	32,905	16,084
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	1,832	0	0	0	-4	64,265	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-121	0	0	0	0	-4,249	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	1,711	0	0	0	-4	60,016	1
7	TOTAL INTEREST EXPENSE	Y783	1,711	0	0	0	-4	60,016	1
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1,485	0	0	0	1,147	56,340	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	1,485	0	0	0	1,147	56,340	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	226	0	0	0	-1,151	3,676	1
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-564	0	0	0	-436	-21,410	-1
15	ADJ R - TAX ON AFUDC	Z762 GP19	11	0	0	0	8	412	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,998	0
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	121	0	0	0	93	4,573	0
20	TOTAL AMORTIZED ITC	Z813	121	0	0	0	93	4,573	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,998	0
23	TOTAL AMORTIZED ITC	Z813	-121	-0	-0	-0	-93	-4,573	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-674	0	0	0	-521	-25,571	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	6,580	0	0	0	-13	230,821	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-226	-0	-0	-0	1,151	-3,676	-1
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-674	0	0	0	-521	-25,571	0
29	BASE FOR FIT COMPUTATION	1865	5,680	0	0	0	617	201,574	-1
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 PRELIM FEDERAL INCOME TAX	1869	108,538	42,587	2,181	11,507	22,495	17,718	8,661
2 TOTAL FEDERAL TAX ADJUSTMENTS	2863	-25,571	-11,772	-182	-2,484	-4,458	-3,737	-1,743
3 NET FED INCOME TAX ALLOWABLE	1879	82,967	30,815	1,999	9,023	18,037	13,981	6,918
4 FEDERAL INCOME TAX PAYABLE								
5 PRELIM FEDERAL INCOME TAX	1869	108,538	42,587	2,181	11,507	22,495	17,718	8,661
6 NET FED INCOME TAX PAYABLE	1889	108,538	42,587	2,181	11,507	22,495	17,718	8,661
7 STATE INCOME TAX								
8 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 STATE INCOME TAX ADJUSTMENTS								
10 SUMMARY OF SIT CALCULATION								
11 RETURN ON RATE BASE	R751	230,821	87,739	5,177	24,838	49,208	38,390	18,902
12 NET FED INCOME TAX ALLOWABLE	1879	82,967	30,815	1,999	9,023	18,037	13,981	6,918
13 NET DEDUCTIONS AND ADDITIONS	Y871	-3,677	3,124	-945	-984	-2,973	-1,748	-1,075
14 BASE FOR SIT COMPUTATION	J965	310,111	121,678	6,231	32,877	64,272	50,623	24,745
15 SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16 PRELIMINARY STATE INCOME TAX	J969	18,049	7,082	363	1,913	3,741	2,946	1,440
17 NET STATE INCOME TAX ALLOWABLE	J979	18,049	7,082	363	1,913	3,741	2,946	1,440
18 STATE INCOME TAX PAYABLE								
19 PRELIMINARY STATE INCOME TAX	J969	18,049	7,082	363	1,913	3,741	2,946	1,440
20 NET STATE INCOME TAX PAYABLE	J989	18,049	7,082	363	1,913	3,741	2,946	1,440
21 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	3,058	0	0	0	332	108,539	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-674	0	0	0	-521	-25,571	0
3	NET FED INCOME TAX ALLOWABLE	1879	2,384	0	0	0	-189	82,968	-1
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	3,058	0	0	0	332	108,539	-1
6	NET FED INCOME TAX PAYABLE	1889	3,058	0	0	0	332	108,539	-1
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	6,580	0	0	0	-13	230,821	0
12	NET FED INCOME TAX ALLOWABLE	1879	2,384	0	0	0	-189	82,968	-1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-226	-0	-0	-0	1,151	-3,676	-1
14	BASE FOR SIT COMPUTATION	J965	8,738	0	0	0	949	310,113	-2
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	509	0	0	0	55	18,049	0
17	NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	18,049	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	509	0	0	0	55	18,049	0
20	NET STATE INCOME TAX PAYABLE	J989	509	0	0	0	55	18,049	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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COST OF SERVICE COMPUTATION	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	1,306	1,306	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	503	0	0	503	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	4,298	0	0	0	4,298	0	0
5 GROSS PLANT RELATED	Q006 GP19	1,069	492	8	104	186	156	73
6 RATE BASE RELATED	Q008 RB91	4,821	1,833	108	519	1,028	802	395
7 ENERGY NON-FUEL RELATED	Q010 K312	1,149	0	1,149	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	8,488	0	0	0	0	0	8,488
9 DISTRIBUTION SECONDARY	Q014 K242	5,184	0	0	0	0	5,184	0
10 CUSTOMER ACCOUNTING	Q016 K412	130	0	0	0	0	0	0
11 TOTAL REVENUE CREDITS	Q027	26,948	3,631	1,265	1,126	5,512	6,142	8,956
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	591,749	227,184	54,189	37,723	75,801	60,528	36,501
14 RETURN ON RATE BASE	R751	230,821	87,739	5,177	24,838	49,208	38,390	18,902
15 NET FED INCOME TAX ALLOWABLE	I879	82,967	30,815	1,999	9,023	18,037	13,981	6,918
16 NET STATE INCOME TAX ALLOWABLE	J979	18,049	7,082	363	1,913	3,741	2,946	1,440
17 TOTAL REVENUE CREDITS	Q027	-26,948	-3,631	-1,265	-1,126	-5,512	-6,142	-8,956
18 SUBTOTAL B	CS03	896,638	349,189	60,463	72,371	141,275	109,703	54,805
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	896,638	349,189	60,463	72,371	141,275	109,703	54,805
21 CLASS REVENUES=COST OF SERVICE	R602	896,638	349,190	60,463	72,371	141,274	109,703	54,805
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-896,638	-349,189	-60,463	-72,371	-141,275	-109,703	-54,805
23 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	1,306	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	503	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	4,298	0
5 GROSS PLANT RELATED	Q006 GP19	28	0	0	0	22	1,069	0
6 RATE BASE RELATED	Q008 RB91	137	0	0	0	0	4,822	-1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	1,149	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	8,488	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	5,184	0
10 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	0	0	0	0	130	130	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	165	0	0	0	152	26,949	-1
12 <u>COST OF SERVICE COMPUTATION</u>								
13 TOTAL OP EXP EX INC & REV TAX	OP61	21,387	0	0	0	78,438	591,751	-2
14 RETURN ON RATE BASE	R751	6,580	0	0	0	-13	230,821	0
15 NET FED INCOME TAX ALLOWABLE	I879	2,384	0	0	0	-189	82,968	-1
16 NET STATE INCOME TAX ALLOWABLE	J979	509	0	0	0	55	18,049	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-165	-0	-0	-0	-152	-26,949	1
18 <u>SUBTOTAL B</u>	CS03	30,695	0	0	0	78,139	896,640	-2
19 <u>REVENUE TAX FACTOR</u>	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	30,695	0	0	0	78,139	896,640	-2
21 CLASS REVENUES=COST OF SERVICE	R602	30,696	0	0	0	78,138	896,640	-2
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-30,695	-0	-0	-0	-78,139	-896,640	2
23 <u>COMPOSITE TAX RATE</u>	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
<u>11 COST OF CAPITAL</u>								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WEIGHTED COST OF CAPITAL</u>								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
<u>28 TAX RATES AND SPECIAL FACTORS</u>								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 RESIDENTIAL CLASS

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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3 LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496		1,216,496
4 PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245		30,245
5 COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206		1,966,206
6 SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268		2,268
7 CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775		112,775
8 ITC	K110	45,145	45,145	45,145	45,145	45,145		45,145
9 DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362		292,362
10 TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497		3,665,497
11 COST OF CAPITAL								
12 LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133		0.07133
13 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513		0.04513
14 COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
15 SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920		0.04920
16 CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105		0.06105
17 ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821		0.10821
18 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
19 WEIGHTED COST OF CAPITAL								
20 LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367		0.02367
21 PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037		0.00037
22 COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081		0.07081
23 SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003		0.00003
24 CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188		0.00188
25 ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133		0.00133
26 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
27 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
28 TAX RATES AND SPECIAL FACTORS								
29 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
30 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
31 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
32 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
33 REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>									
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>30 WAGES AND SALARIES</u>									
31	PROD. DEMAND - BASE	K600 K200	25,718	25,718	0	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	3,947	3,947	0	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	1,956	1,956	0	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	15,386	0	15,386	0	0	0	0
35	TRANSMISSION	K610 T121	5,795	244	0	5,551	0	0	0
36	DISTRIBUTION	K612 D141	28,409	0	0	0	11,964	10,030	4,677
37	TOTAL PTD WAGES & SALARIES	K617	81,211	31,865	15,386	5,551	11,964	10,030	4,677
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.39237	0.18946	0.06835	0.14732	0.12351	0.05759
39	CUSTOMER ACCOUNTING	K620 K667	12,802	0	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	3,089	0	0	0	0	0	0
41	ECCR	K624 K400	5,299	0	0	0	0	0	0

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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20 ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
21 RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
23 RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
25 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
29 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 WAGES AND SALARIES								
31 PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	25,718	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	3,947	0
33 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	1,956	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	15,386	0
35 TRANSMISSION	K610 T121	0	0	0	0	0	5,795	0
36 DISTRIBUTION	K612 D141	1,738	0	0	0	0	28,409	0
37 TOTAL PTD WAGES & SALARIES	K617	1,738	0	0	0	0	81,211	0
38 WTD PTD WAGE & SAL RATIOS	K619	0.02140	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39 CUSTOMER ACCOUNTING	K620 K667	2,236	0	0	0	0	10,566	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	3,089	3,089	0
41 ECCR	K624 K400	0	0	0	0	5,299	5,299	0

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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTDCSS WAGES & SALARIES	K627	102,401	31,865	15,386	5,551	11,964	10,030	4,677
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.31118	0.15025	0.05421	0.11683	0.09795	0.04567
3	ADMINISTRATIVE & GENERAL	K630 K627	5,112	1,591	768	277	597	501	233
4	TOTAL WAGES AND SALARIES EXP	K633	107,513	33,456	16,154	5,828	12,561	10,531	4,910
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.31118	0.15025	0.05421	0.11683	0.09795	0.04567
6	WTG CUST ACCOUTING EXPENSE								
7	METER READING	K640 K410	9,395	0	0	0	0	0	0
8	CUSTOMER RECORDS	K642 K412	37,724	0	0	0	0	0	0
9	BILLING	K644 K414	6,676	0	0	0	0	0	0
10	TOTAL ALLOCATOR NO 1	K667	53,795	0	0	0	0	0	0
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	RECOV FUEL ENERGY EXPENSE								
13	AMOUNT ALLOCABLE	K672 K306	415,616	0	415,616	0	0	0	0
14	TOTAL ALLOCATOR NO 2	K697	415,616	0	415,616	0	0	0	0
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1	TOTAL PTDCSS WAGES & SALARIES	K627	3,974	0	0	0	18,954	102,401	0	
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.03881	0.00000	0.00000	0.00000	0.18510	1.00000	0.00000	
3	ADMINISTRATIVE & GENERAL	K630 K627	198	0	0	0	946	5,111	1	
4	TOTAL WAGES AND SALARIES EXP	K633	4,172	0	0	0	19,900	107,512	1	
5	WTD WAGE AND SALARY RATIOS	K639	0.03880	0.00000	0.00000	0.00000	0.18509	0.99999	0.00001	
6	<u>WTG CUST ACCOUNTING EXPENSE</u>									
7	METER READING	K640 K410	9,395	0	0	0	0	9,395	0	
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	37,724	37,724	0	
9	BILLING	K644 K414	0	0	0	0	6,676	6,676	0	
10	TOTAL ALLOCATOR NO 1	K667	9,395	0	0	0	44,400	53,795	0	
11	WTD RATIOS	K669	0.17464	0.00000	0.00000	0.00000	0.82536	1.00000	0.00000	
12	<u>RECOV FUEL ENERGY EXPENSE</u>									
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	415,616	0	
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	415,616	0	
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04215	0.00000	0.95785	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82490	0.00000	0.17510	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.42113	0.16464
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00833	0.00000	0.18935	0.33788	0.28326
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.47354	0.00000	0.10052	0.17937	0.15038
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.24990	0.12067	0.04353	0.09383	0.07866
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.46036	0.00711	0.09716	0.17433	0.14615
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.55021	0.00601	0.09115	0.13091	0.12414
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05139	0.00000	0.94861	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.43492	0.33593
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00922	0.00000	0.17019	0.35690	0.27566
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.27862	0.13453	0.04854	0.10461	0.08770
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.46022	0.00720	0.09705	0.17421	0.14609
18	WTD NET PLANT RATIOS	NP29	1.00000	0.37394	0.00817	0.10295	0.21611	0.16733
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.21139	0.54410	0.04462	0.08005	0.06711
22	WTD RATIOS	W689	1.00000	0.47354	0.00000	0.10052	0.17938	0.15038
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.27143	0.15896	0.05647	0.11975	0.08554
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.59753	0.58188	0.13002	0.17173	0.19183
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.37460	0.00822	0.10704	0.21424	0.16567
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.38012	0.02243	0.10761	0.21319	0.16632
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04251	0.00000	0.95749	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45405	0.25164
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01830	0.00316	0.00378	0.00741	0.00575
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.27689	0.14092	0.05785	0.13897	0.11642
35	WTD O & M EXP RATIOS	OM39	1.00000	0.28601	0.15223	0.05646	0.11717	0.07256
<u>36 DEPRECIATION EXPENSES</u>								

FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2 WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	0.06119	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.04909	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.02606	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.03117	0.00000	0.00000	0.00000	0.34556	1.00000	0.00000
9 WTD GROSS PLANT RATIOS	GP19	0.02636	0.00000	0.00000	0.00000	0.02036	1.00000	0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.02146	0.00000	0.00000	0.00000	0.02447	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.06007	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.04929	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.03475	0.00000	0.00000	0.00000	0.27035	0.99999	0.00001
17 WTD NET C & O PLANT RATIOS	C229	0.02641	0.00000	0.00000	0.00000	0.02023	0.99966	0.00034
18 WTD NET PLANT RATIOS	NP29	0.03108	0.00000	0.00000	0.00000	0.01640	1.00000	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21 WTD MATERIAL & SUPPLY RATIOS	W669	0.01211	0.00000	0.00000	0.00000	0.00935	1.00001	-0.00001
22 WTD RATIOS	W689	0.02606	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.04438	0.00000	0.00000	0.00000	0.20612	0.99999	0.00001
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.06102	0.00000	0.00000	0.00000	-0.64517	1.00003	-0.00003
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	0.03078	0.00000	0.00000	0.00000	0.01633	1.00000	0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	0.02851	0.00000	0.00000	0.00000	-0.00006	1.00000	0.00000
<u>28 O & M EXPENSES</u>								
29 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31 WTD DIST O & M EXP RATIOS	D349	0.04811	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32 WTD CUST ACCT EXP RATIOS	C319	0.16770	0.00000	0.00000	0.00000	0.76428	1.00000	0.00000
33 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34 WTD A & G EXP RATIOS	A339	0.04070	0.00000	0.00000	0.00000	0.17390	1.00002	-0.00002
35 WTD O & M EXP RATIOS	OM39	0.04586	0.00000	0.00000	0.00000	0.20571	1.00000	-0.00000
<u>36 DEPRECIATION EXPENSES</u>								

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04031	0.00000	0.95969	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37999	0.39931	0.16129
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.23179	0.11195	0.04040	0.08703	0.07295	0.03400
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.52759	0.01104	0.06785	0.13505	0.14009	0.05703
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.46037	0.00712	0.09716	0.17434	0.14615	0.06816
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.31117	0.15028	0.05417	0.11686	0.09796	0.04564
9 WTD OTHER TAX RATIOS	L599	1.00000	0.43842	0.02818	0.09083	0.16588	0.13906	0.06484
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.54762	-0.06548	0.11508	0.19444	0.17460	0.07738
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.38392	0.09157	0.06375	0.12810	0.10229	0.06168
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.38944	0.06743	0.08071	0.15756	0.12235	0.06112
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.62561	0.34225	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04251	0.00000	0.95749	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45405	0.25164	0.24620
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.39237	0.18946	0.06835	0.14732	0.12351	0.05759
21 WTD PTOCSS WAGE & SAL RATIOS	K629	1.00000	0.31118	0.15025	0.05421	0.11683	0.09795	0.04567
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.31118	0.15025	0.05421	0.11683	0.09795	0.04567
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.05941	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.02886	0.00000	0.00000	0.00000	0.39307	1.00005	-0.00005
5 WTD TOT DEPREC EXP RATIOS	DE49	0.02262	0.00000	0.00000	0.00000	0.03875	1.00000	-0.00000
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.02636	0.00000	0.00000	0.00000	0.02035	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.03884	0.00000	0.00000	0.00000	0.18509	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.02819	0.00000	0.00000	0.00000	0.04459	1.00000	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.01786	0.00000	0.00000	0.00000	-0.06151	1.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.03614	0.00000	0.00000	0.00000	0.13255	1.00000	-0.00000
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.03423	0.00000	0.00000	0.00000	0.08715	1.00000	-0.00000
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.03214	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.04811	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.02140	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTD CSS WAGE & SAL RATIOS	K629	0.03881	0.00000	0.00000	0.00000	0.18510	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.03880	0.00000	0.00000	0.00000	0.18509	0.99999	0.00001
23 WTD RATIOS	K669	0.17464	0.00000	0.00000	0.00000	0.82536	1.00000	0.00000

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET INCOME COMPUTATION								
2 CLASS REVENUES=COST OF SERVICE	R600	896,638	349,190	60,463	72,371	141,274	109,703	54,805
3 TOTAL REVENUE CREDITS	Q027	26,948	3,631	1,265	1,126	5,512	6,142	8,956
4 TOTAL ELECTRIC REVENUE	CS07	923,586	352,821	61,728	73,497	146,786	115,845	63,761
5 TOTAL OP EXP EX INC & REV TAX	OP61	-591,749	-227,184	-54,189	-37,723	-75,801	-60,528	-36,501
6 NET INCOME	N101	331,837	125,637	7,539	35,774	70,985	55,317	27,260
7 ADJUSTMENTS TO NET INCOME								
8 TOTAL INTEREST EXPENSE	Y783	-60,017	-22,813	-1,346	-6,458	-12,795	-9,982	-4,915
9 TOTAL SIT UNALLOW FOR FIT	Y861	56,340	25,937	401	5,474	9,822	8,234	3,840
10 PRELIMINARY TAXABLE INCOME	T101	328,160	128,761	6,594	34,790	68,012	53,569	26,185
11 STATE INCOME TAX COMPUTATION								
12 PRELIMINARY TAXABLE INCOME	T101	328,160	128,761	6,594	34,790	68,012	53,569	26,185
13 STATE TAXABLE INCOME	S101	328,160	128,761	6,594	34,790	68,012	53,569	26,185
14 STATE INCOME TAX PAYABLE								
15 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16 PRELIM SIT = S101 * K192	ST01	18,049	7,082	363	1,913	3,741	2,946	1,440
17 STATE INC TAX PAYABLE	SP01	18,049	7,082	363	1,913	3,741	2,946	1,440
18 SIT ALLOWABLE								
19 STATE INC TAX PAYABLE	SP01	18,049	7,082	363	1,913	3,741	2,946	1,440
20 NET STATE INC TAX ALLOWABLE	SA01	18,049	7,082	363	1,913	3,741	2,946	1,440
21 FEDERAL INCOME TAX COMPUTATION								
22 PRELIMINARY TAXABLE INCOME	T101	328,160	128,761	6,594	34,790	68,012	53,569	26,185
23 STATE INC TAX PAYABLE	SP01	-18,049	-7,082	-363	-1,913	-3,741	-2,946	-1,440
24 NET FEDERAL TAXABLE INCOME	FI01	310,111	121,679	6,231	32,877	64,271	50,623	24,745
25 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26 PRELIM FIT = FI01 * K190	FT01	108,540	42,588	2,181	11,507	22,495	17,718	8,661
27 TOTAL FED PROV DEF IT (410.1)	Z781	-20,998	-9,667	-149	-2,040	-3,661	-3,069	-1,431
28 TOTAL AMORTIZED ITC	Z813	-4,573	-2,105	-33	-444	-797	-668	-312
29 NET FED INC TAX ALLOWABLE	FA01	82,969	30,816	1,999	9,023	18,037	13,981	6,918
30 FEDERAL INCOME TAX PAYABLE								
31 PRELIM FIT = FI01 * K190	FT01	108,540	42,588	2,181	11,507	22,495	17,718	8,661
32 FED INC TAX PAYABLE	FP01	108,540	42,588	2,181	11,507	22,495	17,718	8,661
33 PRELIMINARY SUMMARY								
34 NET INCOME	N101	331,837	125,637	7,539	35,774	70,985	55,317	27,260

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INCOME TAX BASED ON REVENUE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	<u>NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	30,696	0	0	0	78,138	896,640	-2
3	TOTAL REVENUE CREDITS	Q027	165	0	0	0	152	26,949	-1
4	TOTAL ELECTRIC REVENUE	CS07	30,861	0	0	0	78,290	923,589	-3
5	TOTAL OP EXP EX INC & REV TAX	OP61	-21,387	-0	-0	-0	-78,438	-591,751	2
6	NET INCOME	NI01	9,474	0	0	0	-148	331,838	-1
7	<u>ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE	Y783	-1,711	-0	-0	-0	4	-60,016	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	1,485	0	0	0	1,147	56,340	0
10	PRELIMINARY TAXABLE INCOME	T101	9,248	0	0	0	1,003	328,162	-2
11	<u>STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME	T101	9,248	0	0	0	1,003	328,162	-2
13	STATE TAXABLE INCOME	S101	9,248	0	0	0	1,003	328,162	-2
14	<u>STATE INCOME TAX PAYABLE</u>								
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	509	0	0	0	55	18,049	0
17	STATE INC TAX PAYABLE	SP01	509	0	0	0	55	18,049	0
18	<u>SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE	SP01	509	0	0	0	55	18,049	0
20	NET STATE INC TAX ALLOWABLE	SA01	509	0	0	0	55	18,049	0
21	<u>FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME	T101	9,248	0	0	0	1,003	328,162	-2
23	STATE INC TAX PAYABLE	SP01	-509	-0	-0	-0	-55	-18,049	-0
24	NET FEDERAL TAXABLE INCOME	F101	8,739	0	0	0	948	310,113	-2
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	3,059	0	0	0	332	108,541	-1
27	TOTAL FED PROV DEF IT (410.1)	Z781	-553	0	0	0	-428	-20,998	0
28	TOTAL AMORTIZED ITC	Z813	-121	-0	-0	-0	-93	-4,573	-0
29	NET FED INC TAX ALLOWABLE	FA01	2,385	0	0	0	-189	82,970	-1
30	<u>FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190	FT01	3,059	0	0	0	332	108,541	-1
32	FED INC TAX PAYABLE	FP01	3,059	0	0	0	332	108,541	-1
33	<u>PRELIMINARY SUMMARY</u>								
34	NET INCOME	NI01	9,474	0	0	0	-148	331,838	-1

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-82,969	-30,816	-1,999	-9,023	-18,037	-13,981	-6,918
2 NET STATE INC TAX ALLOWABLE	SA01	-18,049	-7,082	-363	-1,913	-3,741	-2,946	-1,440
3 OVERALL RETURN EARNED (SCH 14)	RETU	230,819	87,739	5,177	24,838	49,207	38,390	18,902
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-2,385	-0	-0	-0	189	-82,970	1
2 NET STATE INC TAX ALLOWABLE	SA01	-509	-0	-0	-0	-55	-18,049	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	6,580	0	0	0	-14	230,819	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09810	0.00000	0.00000	0.00000	0.10370	0.09809	0.00000

C *General Service Non-Demand*

General Service Non-Demand

FLORIDA POWER CORPORATION
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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	247,223	95,731	1,970	19,755	43,299	44,304	24,417
3 TOTAL DEPRECIATION RESERVE	DR11	-117,932	-56,099	-816	-9,086	-15,942	-18,450	-9,074
4 TOTAL RATE BASE ADJUSTMENTS	RB71	4,933	2,594	2,167	1,020	928	1,083	330
5 TOTAL RATE BASE	RB91	134,224	42,226	3,321	11,689	28,285	26,937	15,673
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	20,822	4,462	3,165	860	2,184	1,650	1,720
8 TOTAL DEPRECIATION EXPENSE	DE41	11,337	5,060	141	637	1,547	1,959	942
9 TOTAL OTHER TAX & MISC EXPENSE	L591	3,362	1,221	105	248	552	564	311
10 MISC ALLOWABLE EXPENSES	M621	-28	-12	1	-3	-6	-6	-3
11 TOTAL OP EXP EX INC & REV TAX	OP61	35,493	10,731	3,412	1,742	4,277	4,167	2,970
12 NET FED INCOME TAX ALLOWABLE	1879	4,740	1,454	125	416	1,016	963	562
13 NET STATE INCOME TAX ALLOWABLE	J979	1,026	334	23	88	211	203	117
14 TOTAL OPERATING EXPENSE	OPEX	41,259	12,519	3,560	2,246	5,504	5,333	3,649
15 RETURN ON RATE BASE	R751	13,166	4,142	326	1,147	2,774	2,642	1,537
16 TOTAL REVENUE CREDITS	Q027	-1,791	-172	-79	-52	-311	-423	-728
17 TOTAL ELECTRIC COST OF SERVICE	CS05	52,634	16,489	3,807	3,341	7,967	7,552	4,458
18 CLASS REVENUES=COST OF SERVICE	R602	52,634	16,489	3,807	3,341	7,967	7,552	4,458
19 TOTAL RETURN EARNED	RETE	13,166	4,142	326	1,147	2,774	2,642	1,537
20 RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09816	0.09813	0.09807	0.09808	0.09807
21 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.13201	0.13214	0.13208	0.13198	0.13199	0.13196
23 ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	52,636	16,489	3,807	3,341	7,967	7,552	4,458
25 REVENUE INCREASE JUSTIFIED	RIJD	-2	0	0	0	0	0	0
26 PER UNIT PRES REV	RIJP	-0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27 REVENUE INCREASE REQUESTED	RIRD	-2	0	0	0	0	0	0
28 PER UNIT PRES REV	RIRP	-0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

DOCKET NUMBER: ERGS13FN-000
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	10,482	0	0	0	7,266	247,224	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-4,184	-0	-0	-0	-4,283	-117,934	2
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,997	4,930	3
5 TOTAL RATE BASE	RB91	6,103	0	0	0	-14	134,220	4
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	1,271	0	0	0	5,507	20,819	3
8 TOTAL DEPRECIATION EXPENSE	DE41	414	0	0	0	638	11,338	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	149	0	0	0	213	3,363	-1
10 MISC ALLOWABLE EXPENSES	M621	-1	0	0	0	2	-28	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	1,833	0	0	0	6,360	35,492	1
12 NET FED INCOME TAX ALLOWABLE	I879	217	0	0	0	-15	4,738	2
13 NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,026	0
14 TOTAL OPERATING EXPENSE	OPEX	2,096	0	0	0	6,349	41,256	3
15 RETURN ON RATE BASE	R751	599	0	0	0	-1	13,166	0
16 TOTAL REVENUE CREDITS	Q027	-16	-0	-0	-0	-12	-1,793	2
17 TOTAL ELECTRIC COST OF SERVICE	CS05	2,679	0	0	0	6,336	52,629	5
18 CLASS REVENUES=COST OF SERVICE	R602	2,679	0	0	0	6,336	52,629	5
19 TOTAL RETURN EARNED	RETE	599	0	0	0	-1	13,166	0
20 RATE OF RETURN EARNED	RORE	0.09815	0.00000	0.00000	0.00000	0.07143	0.09809	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REDE	0.13212	-0.05086	-0.05086	-0.05086	0.08230	0.13201	-0.05086
23 ALLOWED RETURN ON COM EQUITY	ARDE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	2,679	0	0	0	6,336	52,629	7
25 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	0	-2
26 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-0.28571
27 REVENUE INCREASE REQUESTED	RIRD	0	0	0	0	0	0	-2
28 PER UNIT PRES REV	RIRP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-0.28571

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2	BASE P100 K200	69,327	69,327	0	0	0	0	0
3	INTERMEDIATE P102 K202	10,992	10,992	0	0	0	0	0
4	PEAKING P104 K204	11,486	11,486	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE P121	91,805	91,805	0	0	0	0	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE T100 K200	447	447	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE T102 K202	80	80	0	0	0	0	0
9	GEN. STEP-UP - PEAKING T104 K204	338	338	0	0	0	0	0
10	TRANSMISSION T106 K220	19,234	0	0	19,234	0	0	0
11	TRANSMISSION PLANT IN SERVICE T121	20,099	865	0	19,234	0	0	0
12	TOTAL PROD & TRANS PLANT PT21	111,904	92,670	0	19,234	0	0	0
13 DISTRIBUTION PLANT								
14	PRIMARY D100 K240	41,925	0	0	0	41,925	0	0
15	SECONDARY D102 K242	42,900	0	0	0	0	42,900	0
16	SERVICES D104 K244	23,644	0	0	0	0	0	23,644
17	METERS D106 K246	9,792	0	0	0	0	0	0
18	DISTRIBUTION PLANT IN SERVICE D141	118,261	0	0	0	41,925	42,900	23,644
19	TOTAL TRANS & DIST PLANT TD21	138,360	865	0	19,234	41,925	42,900	23,644
20	TOTAL GROSS PTD PLANT PD21	230,165	92,670	0	19,234	41,925	42,900	23,644
21 GENERAL & INTANGIBLE PLANT								
22	LABOR RELATED G100 K627	12,918	3,061	1,970	521	1,374	1,404	773
23	RETAIL CUSTOMER RELATED (CSS) G102 K400	4,140	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE G121	17,058	3,061	1,970	521	1,374	1,404	773
25	GROSS ELECTRIC PLT IN SERVICE GP11	247,223	95,731	1,970	19,755	43,299	44,304	24,417

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	0	0	0	0	0	69,327	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	10,992	0
4	PEAKING	P104 K204	0	0	0	0	0	11,486	0
5	<u>PRODUCTION PLANT IN SERVICE</u>	<u>P121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,805</u>	<u>0</u>
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	447	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	80	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	338	0
10	<u>TRANSMISSION</u>	<u>T106 K220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,234</u>	<u>0</u>
11	<u>TRANSMISSION PLANT IN SERVICE</u>	<u>T121</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,099</u>	<u>0</u>
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	111,904	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	0	0	0	0	0	41,925	0
15	SECONDARY	D102 K242	0	0	0	0	0	42,900	0
16	SERVICES	D104 K244	0	0	0	0	0	23,644	0
17	METERS	D106 K246	9,792	0	0	0	0	9,792	0
18	<u>DISTRIBUTION PLANT IN SERVICE</u>	<u>D141</u>	<u>9,792</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,261</u>	<u>0</u>
19	TOTAL TRANS & DIST PLANT	TD21	9,792	0	0	0	0	138,360	0
20	TOTAL GROSS PTD PLANT	PD21	9,792	0	0	0	0	230,165	0
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	690	0	0	0	3,126	12,919	-1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	4,140	4,140	0
24	<u>GENERAL PLANT IN SERVICE</u>	<u>G121</u>	<u>690</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,266</u>	<u>17,059</u>	<u>-1</u>
25	GROSS ELECTRIC PLT IN SERVICE	GP11	10,482	0	0	0	7,266	247,224	-1

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2	BASE	P150 P100	39,648	39,648	0	0	0	0
3	INTERMEDIATE	P152 P102	9,646	9,646	0	0	0	0
4	PEAKING	P154 P104	5,184	5,184	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	54,478	54,478	0	0	0	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	150	150	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	27	27	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	113	113	0	0	0	0
10	TRANSMISSION	T156 T106	8,857	0	0	8,857	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	9,147	290	0	8,857	0	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	15,344	0	0	0	15,344	0
14	SECONDARY	D152 D102	17,840	0	0	0	0	17,840
15	SERVICES	D154 D104	8,738	0	0	0	0	0
16	METERS	D156 D106	3,891	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	45,813	0	0	0	15,344	17,840
18 GENERAL & INTANGIBLE PLANT								
19	LABOR RELATED	G150 G100	5,346	1,267	815	216	569	581
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	2,984	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	8,330	1,267	815	216	569	581
22 COMMON & OTHER PLANT								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	164	64	1	13	29	29
24	TOTAL COM & OTHER PLANT	C171	164	64	1	13	29	29
25	TOTAL DEPRECIATION RESERVE	DR11	117,932	56,099	816	9,086	15,942	18,450

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	BASE	P150 P100	0	0	0	0	39,648	0
3	INTERMEDIATE	P152 P102	0	0	0	0	9,646	0
4	PEAKING	P154 P104	0	0	0	0	5,184	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	54,478	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	150	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	27	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	113	0
10	TRANSMISSION	T156 T106	0	0	0	0	8,857	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	9,147	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	0	0	0	0	15,344	0
14	SECONDARY	D152 D102	0	0	0	0	17,840	0
15	SERVICES	D154 D104	0	0	0	0	8,738	0
16	METERS	D156 D106	3,891	0	0	0	3,891	0
17	TOTAL DIST DEPREC RESERVE	D191	3,891	0	0	0	45,813	0
18 GENERAL & INTANGIBLE PLANT								
19	LABOR RELATED	G150 G100	286	0	0	1,294	5,348	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	2,984	2,984	0
21	TOTAL GENERAL DEPREC RESERVE	G171	286	0	0	4,278	8,332	-2
22 COMMON & OTHER PLANT								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	7	0	0	5	164	0
24	TOTAL COM & OTHER PLANT	C171	7	0	0	5	164	0
25	TOTAL DEPRECIATION RESERVE	DR11	4,184	0	0	4,283	117,934	-2

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FLORIDA POWER CORPORATION
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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	91,805	91,805	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-54,478	-54,478	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	37,327	37,327	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	20,099	865	0	19,234	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-9,147	-290	-0	-8,857	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	10,952	575	0	10,377	0	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	118,261	0	0	0	41,925	42,900	23,644
11	TOTAL DIST DEPREC RESERVE	D191	-45,813	-0	-0	-0	-15,344	-17,840	-8,738
12	NET DISTRIBUTION PLANT	D241	72,448	0	0	0	26,581	25,060	14,906
13	NET PTD PLANT	NT31	120,727	37,902	0	10,377	26,581	25,060	14,906
14	NET TRANS & DIST PLANT	NT21	83,400	575	0	10,377	26,581	25,060	14,906
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	17,058	3,061	1,970	521	1,374	1,404	773
17	TOTAL GENERAL DEPREC RESERVE	G171	-8,330	-1,267	-815	-216	-569	-581	-320
18	NET GENERAL & INTANG PLANT	G221	8,728	1,794	1,155	305	805	823	453
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-164	-64	-1	-13	-29	-29	-16
21	NET COMMON & OTHER PLANT	C221	-164	-64	-1	-13	-29	-29	-16
22	NET ELECTRIC PLANT IN SERVICE	NP21	129,291	39,632	1,154	10,669	27,357	25,854	15,343

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FLORIDA POWER CORPORATION
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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	91,805	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-54,478	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	37,327	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	20,099	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-9,147	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	10,952	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	9,792	0	0	0	0	118,261	0
11	TOTAL DIST DEPREC RESERVE	D191	-3,891	-0	-0	-0	-0	-45,813	-0
12	NET DISTRIBUTION PLANT	D241	5,901	0	0	0	0	72,448	0
13	NET PTD PLANT	NT31	5,901	0	0	0	0	120,727	0
14	NET TRANS & DIST PLANT	NT21	5,901	0	0	0	0	83,400	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	690	0	0	0	7,266	17,059	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-286	-0	-0	-0	-4,278	-8,332	2
18	NET GENERAL & INTANG PLANT	G221	404	0	0	0	2,988	8,727	1
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-7	-0	-0	-0	-5	-164	-0
21	NET COMMON & OTHER PLANT	C221	-7	0	0	0	-5	-164	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	6,298	0	0	0	2,983	129,290	1

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	137	0	0	137	0	0	0
5	DISTRIBUTION V226 D100	60	0	0	0	60	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	197	0	0	137	60	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	2,667	2,667	0	0	0	0	0
9	TRANSMISSION V236 T106	524	0	0	524	0	0	0
10	DISTRIBUTION V238 D141	801	0	0	0	284	291	160
11	GENERAL V240 G100	218	52	33	9	23	24	13
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-1,766	-1,766	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	2,444	953	33	533	307	315	173
14	TOTAL ADDITIVE ADJUSTMENTS V289	2,641	953	33	670	367	315	173
15	NET ORIGINAL COST RATE BASE RB21	131,932	40,585	1,187	11,339	27,724	26,169	15,516
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	4,001	0	4,001	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-11	0	-11	0	0	0	0
21	TOTAL FUEL STOCKS W641	3,990	0	3,990	0	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	3,038	1,176	24	243	532	544	300
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-17	-7	0	-1	-3	-3	-2
25	TOTAL PLANT MATERIALS & SUPPL W659	3,021	1,169	24	242	529	541	298
26	TOTAL MATERIALS & SUPPLIES W661	7,011	1,169	4,014	242	529	541	298
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	7,156	2,881	0	598	1,303	1,334	735
29	TOTAL PREPAYMENTS W687	7,156	2,881	0	598	1,303	1,334	735
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	137	0
5	DISTRIBUTION	V226 D100	0	0	0	0	60	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	197	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	2,667	0
9	TRANSMISSION	V236 T106	0	0	0	0	524	0
10	DISTRIBUTION	V238 D141	66	0	0	0	801	0
11	GENERAL	V240 G100	12	0	0	53	219	-1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-1,766	0
13	TOTAL RATE BASE CWIP	V255	78	0	0	53	2,445	-1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	78	0	0	53	2,642	-1
15	NET ORIGINAL COST RATE BASE	RB21	6,376	0	0	3,036	131,932	0
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	4,001	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-11	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	3,990	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	129	0	0	89	3,037	1
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	0	0	0	-17	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	128	0	0	89	3,020	1
26	TOTAL MATERIALS & SUPPLIES	W661	128	0	0	89	7,010	1
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	304	0	0	0	7,155	1
29	TOTAL PREPAYMENTS	W687	304	0	0	0	7,155	1
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 OPEBS - D.A. RETAIL	W730 K627	-5,498	-1,303	-838	-222	-585	-598	-329
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	288	288	0	0	0	0	0
3 MISC OTHER	W736 OM31	-6,857	-1,469	-1,042	-283	-719	-543	-566
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-95	-37	-1	-8	-17	-17	-9
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-11	-3	-1	-1	-2	-2	-1
6 1DJ K - SECTION 1341	W742 GP19	298	115	2	24	52	53	29
7 TOTAL MISC WORK CAPITAL	W747	-11,875	-2,409	-1,880	-490	-1,271	-1,107	-876
8 TOTAL WORKING CAPITAL	WC71	2,292	1,641	2,134	350	561	768	157
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	2,641	953	33	670	367	315	173
11 TOTAL WORKING CAPITAL	WC71	2,292	1,641	2,134	350	561	768	157
12 TOTAL RATE BASE ADJUSTMENTS	RB71	4,933	2,594	2,167	1,020	928	1,083	330
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	129,291	39,632	1,154	10,669	27,357	25,854	15,343
15 TOTAL RATE BASE ADJUSTMENTS	RB71	4,933	2,594	2,167	1,020	928	1,083	330
16 TOTAL RATE BASE	RB91	134,224	42,226	3,321	11,689	28,285	26,937	15,673
17 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18 RETURN ON RATE BASE	R751	13,166	4,142	326	1,147	2,774	2,642	1,537

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-294	0	0	0	-1,330	-5,499	1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	288	0
3 MISC OTHER	W736 DM31	-419	0	0	0	-1,814	-6,855	-2
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-4	0	0	0	-3	-96	1
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	-1	-12	1
6 1DJ K - SECTION 1341	W742 GP19	13	0	0	0	9	297	1
7 TOTAL MISC WORK CAPITAL	W747	-705	0	0	0	-3,139	-11,877	2
8 TOTAL WORKING CAPITAL	WC71	-273	0	0	0	-3,050	2,288	4
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	78	0	0	0	53	2,642	-1
11 TOTAL WORKING CAPITAL	WC71	-273	0	0	0	-3,050	2,288	4
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,997	4,930	3
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	6,298	0	0	0	2,983	129,290	1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-195	0	0	0	-2,997	4,930	3
16 TOTAL RATE BASE	RB91	6,103	0	0	0	-14	134,220	4
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	599	0	0	0	-1	13,166	0

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	260	0	260	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE P308 K306	2,309	0	2,309	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	37	0	37	0	0	0	0
6	TOTAL ENERGY RELATED P341	2,606	0	2,606	0	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	2,713	2,713	0	0	0	0	0
9	INTERMEDIATE P354 K202	396	396	0	0	0	0	0
10	PEAKING P356 K204	417	417	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL P358 K400	315	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	46	46	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	3,887	3,572	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	6,493	3,572	2,606	0	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	16	16	0	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE T302 K202	3	3	0	0	0	0	0
18	GEN. STEP-UP - PEAKING T304 K204	12	12	0	0	0	0	0
19	TRANSMISSION T306 K220	686	0	0	686	0	0	0
20	TOTAL TRANSMISSION O & M T341	717	31	0	686	0	0	0
21 DISTRIBUTION O & M								
22	PRIMARY D300 D100	1,675	0	0	0	1,675	0	0
23	SECONDARY D302 D102	1,133	0	0	0	0	1,133	0
24	SERVICES INCL R/D D304 D104	1,310	0	0	0	0	0	1,310
25	METERS D306 D106	285	0	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M D341	4,403	0	0	0	1,675	1,133	1,310
27 CUSTOMER ACCOUNTING								
28	METER READING C300 K410	762	0	0	0	0	0	0
29	CUSTOMER RECORDS C302 K412	3,057	0	0	0	0	0	0
30	BILLING C304 K414	429	0	0	0	0	0	0
31	SERVICE WORK FOR COMP C306 K244	123	0	0	0	0	0	123
32	UNCOLLECTIBLES C308 R600	184	58	13	12	28	26	16
33	GROSS UP/(DOWN) ADJ FOR UNCOLL C310 R600	-12	-4	-1	-1	-2	-2	-1
34	TOTAL CUSTOMER ACCOUNTING EXP C317	4,543	54	12	11	26	24	138
35 CUSTOMER SERVICE & INFORMATION								

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	260	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	2,309	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	37	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	2,606	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	0	0	0	0	2,713	0
9	INTERMEDIATE	P354 K202	0	0	0	0	396	0
10	PEAKING	P356 K204	0	0	0	0	417	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	315	315	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	46	0
13	TOTAL DEMAND RELATED	P391	0	0	0	315	3,887	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	315	6,493	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	16	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	3	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	12	0
19	TRANSMISSION	T306 K220	0	0	0	0	686	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	717	0
21 DISTRIBUTION O & M								
22	PRIMARY	D300 D100	0	0	0	0	1,675	0
23	SECONDARY	D302 D102	0	0	0	0	1,133	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	1,310	0
25	METERS	D306 D106	285	0	0	0	285	0
26	TOTAL DISTRIBUTION O & M	D341	285	0	0	0	4,403	0
27 CUSTOMER ACCOUNTING								
28	METER READING	C300 K410	762	0	0	0	762	0
29	CUSTOMER RECORDS	C302 K412	0	0	0	3,057	3,057	0
30	BILLING	C304 K414	0	0	0	429	429	0
31	SERVICE WORK FOR COMP	C306 K244	0	0	0	0	123	0
32	UNCOLLECTIBLES	C308 R600	9	0	0	22	184	0
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-1	0	0	-1	-13	1
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	770	0	0	3,507	4,542	1
35 CUSTOMER SERVICE & INFORMATION								

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FLORIDA POWER CORPORATION
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<u>O & M EXPENSES</u>		<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
				<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	<u>TOTAL</u>	C320	K400	360	0	0	0	0	0	0
2	TOTAL CUSTOMER SERVICE & INFO	C329		360	0	0	0	0	0	0
<u>3 SALES</u>										
4	<u>TOTAL</u>	S300	K400	459	0	0	0	0	0	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304	K400	-1	0	0	0	0	0	0
6	<u>TOTAL SALES EXPENSE</u>	S317		458	0	0	0	0	0	0
<u>7 ADMINISTRATIVE & GENERAL</u>										
8	PRODUCTION - BASE RELATED	A300	K200	-79	-79	0	0	0	0	0
9	TRANSMISSION PLANT RELATED	A302	T106	12	0	0	12	0	0	0
10	DISTRIBUTION PLANT RELATED	A304	D149	242	0	0	0	86	88	48
11	GROSS PLANT RELATED	A306	GP19	130	50	1	10	23	23	13
12	LABOR RELATED	A308	K627	1,469	348	224	59	156	160	88
13	D.A. RETAIL - LABOR	A312	K627	12	3	2	0	1	1	1
14	ADJ J - RETAIL RATE CASE EXP	A314	R600	36	11	3	2	5	5	3
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-152	-36	-23	-6	-16	-17	-9
16	ADJ N - INTEREST TAX DEFIC	A322	GP19	-52	-20	0	-4	-9	-9	-5
17	<u>ADJ D - ACQUISITION ADJ</u>	A324	K627	2,230	528	340	90	237	242	133
18	<u>TOTAL ADMINISTRATIVE & GENERAL</u>	A337		3,848	805	547	163	483	493	272
19	<u>TOTAL O & M EXPENSE</u>	OM31		20,822	4,462	3,165	860	2,184	1,650	1,720

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FLORIDA POWER CORPORATION
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<u>O & M EXPENSES</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>TOTAL</u>	C320	K400	0	0	0	0	360	360	0
2	<u>TOTAL CUSTOMER SERVICE & INFO</u>	C329		0	0	0	0	360	360	0
<u>3 SALES</u>										
4	<u>TOTAL</u>	S300	K400	0	0	0	0	459	459	0
5	<u>ADJ P - ECONOMIC DEVELOPMENT</u>	S304	K400	0	0	0	0	-1	-1	0
6	<u>TOTAL SALES EXPENSE</u>	S317		0	0	0	0	458	458	0
<u>7 ADMINISTRATIVE & GENERAL</u>										
8	<u>PRODUCTION - BASE RELATED</u>	A300	K200	0	0	0	0	0	-79	0
9	<u>TRANSMISSION PLANT RELATED</u>	A302	T106	0	0	0	0	0	12	0
10	<u>DISTRIBUTION PLANT RELATED</u>	A304	D149	20	0	0	0	0	242	0
11	<u>GROSS PLANT RELATED</u>	A306	GP19	6	0	0	0	4	130	0
12	<u>LABOR RELATED</u>	A308	K627	78	0	0	0	355	1,468	1
13	<u>D.A. RETAIL - LABOR</u>	A312	K627	1	0	0	0	3	12	0
14	<u>ADJ J - RETAIL RATE CASE EXP</u>	A314	R600	2	0	0	0	4	35	1
15	<u>ADJ O - MISC A&G (ADVERTISING)</u>	A316	K627	-8	0	0	0	-37	-152	0
16	<u>ADJ N - INTEREST TAX DEFIC</u>	A322	GP19	-2	0	0	0	-2	-51	-1
17	<u>ADJ D - ACQUISITION ADJ</u>	A324	K627	119	0	0	0	540	2,229	1
18	<u>TOTAL ADMINISTRATIVE & GENERAL</u>	A337		216	0	0	0	867	3,846	2
19	<u>TOTAL O & M EXPENSE</u>	OM31		1,271	0	0	0	5,507	20,819	3

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	3,218	3,218	0	0	0	0	0
3 INTERMEDIATE	P462 P102	587	587	0	0	0	0	0
4 PEAKING	P464 P104	496	496	0	0	0	0	0
5 D.A. RETAIL	P468 K200	254	254	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	261	261	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	4,816	4,816	0	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	13	13	0	0	0	0	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	2	2	0	0	0	0	0
11 GEN. STEP-UP - PEAKING	T464 T104	10	10	0	0	0	0	0
12 TRANSMISSION	T466 T106	599	0	0	599	0	0	0
13 TOTAL TRANS DEPREC EXP	T481	624	25	0	599	0	0	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	1,449	0	0	0	1,449	0	0
16 SECONDARY	D462 D102	1,858	0	0	0	0	1,858	0
17 SERVICES	D464 D104	887	0	0	0	0	0	887
18 METERS	D466 D106	364	0	0	0	0	0	0
19 TOTAL DIST DEPREC EXPENSE	D481	4,558	0	0	0	1,449	1,858	887
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	1,009	239	154	41	107	110	60
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	414	0	0	0	0	0	0
23 ADJ S - SEBRING	G464 G100	-84	-20	-13	-3	-9	-9	-5
24 TOTAL GENERAL DEPREC EXPENSE	G481	1,339	219	141	38	98	101	55
25 TOTAL DEPRECIATION EXPENSE	DE41	11,337	5,060	141	637	1,547	1,959	942

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DEPRECIATION EXPENSE	ITEM ALLO	INTERRUPTIBLE					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	0	0	0	0	0	3,218	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	587	0
4	PEAKING	P464 P104	0	0	0	0	0	496	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	254	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	261	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	4,816	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	13	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	2	0
11	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	10	0
12	TRANSMISSION	T466 T106	0	0	0	0	0	599	0
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	624	0
14 DISTRIBUTION DEPRECIATION									
15	PRIMARY	D460 D100	0	0	0	0	0	1,449	0
16	SECONDARY	D462 D102	0	0	0	0	0	1,858	0
17	SERVICES	D464 D104	0	0	0	0	0	887	0
18	METERS	D466 D106	364	0	0	0	0	364	0
19	TOTAL DIST DEPREC EXPENSE	D481	364	0	0	0	0	4,558	0
20 GENERAL & INTANG DEPRECIATION									
21	LABOR RELATED	G460 G100	54	0	0	0	244	1,009	0
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	414	414	0
23	ADJ S - SEBRING	G464 G100	-4	0	0	0	-20	-83	-1
24	TOTAL GENERAL DEPREC EXPENSE	G481	50	0	0	0	638	1,340	-1
25	TOTAL DEPRECIATION EXPENSE	DE41	414	0	0	0	638	11,338	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	2,824	1,094	23	226	495	506	279
4	TOTAL REAL EST & PROP TAX	L521		2,824	1,094	23	226	495	506	279
5 PAYROLL TAX										
6	TOTAL	L530	K627	538	127	82	22	57	58	32
7	TOTAL PAYROLL TAX	L551		538	127	82	22	57	58	32
8	TOTAL OTHER TAX & MISC EXPENSE	L591		3,362	1,221	105	248	552	564	311
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	6,150	1,927	445	390	931	882	521
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-63	-24	-1	-5	-11	-11	-6
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-6,108	-1,913	-442	-388	-925	-876	-517
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	-7	-2	-1	0	-1	-1	-1
14	MISC ALLOWABLE EXPENSES	M621		-28	-12	1	-3	-6	-6	-3
15 PRELIMINARY SUMMARY										
16	TOTAL O & M EXPENSE	OM31		20,822	4,462	3,165	860	2,184	1,650	1,720
17	TOTAL DEPRECIATION EXPENSE	DE41		11,337	5,060	141	637	1,547	1,959	942
18	TOTAL OTHER TAX & MISC EXPENSE	L591		3,362	1,221	105	248	552	564	311
19	MISC ALLOWABLE EXPENSES	M621		-28	-12	1	-3	-6	-6	-3
20	TOTAL OP EXP EX INC & REV TAX	OP61		35,493	10,731	3,412	1,742	4,277	4,167	2,970

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 TAXES OTHER THAN INC & REV</u>										
<u>2 REAL ESTATE & PROPERTY TAX</u>										
3	AMOUNT ALLOCABLE	L500	GP19	120	0	0	0	83	2,826	-2
4	TOTAL REAL EST & PROP TAX	L521		120	0	0	0	83	2,826	-2
<u>5 PAYROLL TAX</u>										
6	TOTAL	L530	K627	29	0	0	0	130	537	1
7	TOTAL PAYROLL TAX	L551		29	0	0	0	130	537	1
8	TOTAL OTHER TAX & MISC EXPENSE	L591		149	0	0	0	213	3,363	-1
<u>9 OTHER TAXES & MISC EXPENSES</u>										
10	REVENUE TAXES	M600	R600	313	0	0	0	740	6,149	1
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-3	0	0	0	-2	-63	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-311	0	0	0	-735	-6,107	-1
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	0	0	0	0	-1	-7	0
14	MISC ALLOWABLE EXPENSES	M621		-1	0	0	0	2	-28	0
<u>15 PRELIMINARY SUMMARY</u>										
16	TOTAL O & M EXPENSE	OM31		1,271	0	0	0	5,507	20,819	3
17	TOTAL DEPRECIATION EXPENSE	DE41		414	0	0	0	638	11,338	-1
18	TOTAL OTHER TAX & MISC EXPENSE	L591		149	0	0	0	213	3,363	-1
19	MISC ALLOWABLE EXPENSES	M621		-1	0	0	0	2	-28	0
20	TOTAL OP EXP EX INC & REV TAX	OP61		1,833	0	0	0	6,360	35,492	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	3,666	1,153	91	319	773	736	428
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-242	-76	-6	-21	-51	-49	-28
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,424	1,077	85	298	722	687	400
7	TOTAL INTEREST EXPENSE	Y783	3,424	1,077	85	298	722	687	400
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	3,162	1,224	25	253	554	567	312
10	TOTAL SIT UNALLOW FOR FIT	Y861	3,162	1,224	25	253	554	567	312
11	NET DEDUCTIONS AND ADDITIONS	Y871	262	-147	60	45	168	120	88
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	-1,202	-465	-10	-96	-211	-215	-119
15	ADJ R - TAX ON AFUDC	2762 GP19	23	9	0	2	4	4	2
16	TOTAL FED PROV DEF IT (410.1)	2781	-1,179	-456	-10	-94	-207	-211	-117
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	2804 GP19	257	100	2	21	45	46	25
20	TOTAL AMORTIZED ITC	2813	257	100	2	21	45	46	25
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-1,179	-456	-10	-94	-207	-211	-117
23	TOTAL AMORTIZED ITC	2813	-257	-100	-2	-21	-45	-46	-25
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,436	-556	-12	-115	-252	-257	-142
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	13,166	4,142	326	1,147	2,774	2,642	1,537
27	NET DEDUCTIONS AND ADDITIONS	Y871	-262	147	-60	-45	-168	-120	-88
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,436	-556	-12	-115	-252	-257	-142
29	BASE FOR FIT COMPUTATION	1865	11,468	3,733	254	987	2,354	2,265	1,307
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST - MANUAL ENTRY</u>								
4	TOTAL	Y760 RB91	167	0	0	0	3,667	-1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-11	0	0	0	-242	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	156	0	0	0	3,425	-1
7	TOTAL INTEREST EXPENSE	Y783	156	0	0	0	3,425	-1
<u>8 ADDITIONS</u>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	134	0	0	93	3,162	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	134	0	0	93	3,162	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	22	0	0	-93	263	-1
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>13 FED PROV DEF INC TAX (410.1)</u>								
14	NET FED & STATE DIT	2760 GP19	-51	0	0	-35	-1,202	0
15	ADJ R - TAX ON AFUDC	2762 GP19	1	0	0	1	23	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-50	0	0	-34	-1,179	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	2804 GP19	11	0	0	8	258	-1
20	TOTAL AMORTIZED ITC	2813	11	0	0	8	258	-1
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT (410.1)	2781	-50	0	0	-34	-1,179	0
23	TOTAL AMORTIZED ITC	2813	-11	-0	-0	-8	-258	1
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-61	0	0	-42	-1,437	1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26	RETURN ON RATE BASE	R751	599	0	0	-1	13,166	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-22	-0	-0	93	-263	1
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-61	0	0	-42	-1,437	1
29	BASE FOR FIT COMPUTATION	1865	516	0	0	50	11,466	2
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	6,176	2,010	137	531	1,268	1,220	704
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,436	-556	-12	-115	-252	-257	-142
3	NET FED INCOME TAX ALLOWABLE	1879	4,740	1,454	125	416	1,016	963	562
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	6,176	2,010	137	531	1,268	1,220	704
6	NET FED INCOME TAX PAYABLE	1889	6,176	2,010	137	531	1,268	1,220	704
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	13,166	4,142	326	1,147	2,774	2,642	1,537
12	NET FED INCOME TAX ALLOWABLE	1879	4,740	1,454	125	416	1,016	963	562
13	NET DEDUCTIONS AND ADDITIONS	Y871	-262	147	-60	-45	-168	-120	-88
14	BASE FOR SIT COMPUTATION	J965	17,644	5,743	391	1,518	3,622	3,485	2,011
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	1,026	334	23	88	211	203	117
17	NET STATE INCOME TAX ALLOWABLE	J979	1,026	334	23	88	211	203	117
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	1,026	334	23	88	211	203	117
20	NET STATE INCOME TAX PAYABLE	J989	1,026	334	23	88	211	203	117
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON RETURN		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRELIM FEDERAL INCOME TAX	1869	278	0	0	0	27	6,175	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-61	0	0	0	-42	-1,437	1
3	NET FED INCOME TAX ALLOWABLE	1879	217	0	0	0	-15	4,738	2
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	278	0	0	0	27	6,175	1
6	NET FED INCOME TAX PAYABLE	1889	278	0	0	0	27	6,175	1
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	599	0	0	0	-1	13,166	0
12	NET FED INCOME TAX ALLOWABLE	1879	217	0	0	0	-15	4,738	2
13	NET DEDUCTIONS AND ADDITIONS	Y871	-22	-0	-0	-0	93	-263	1
14	BASE FOR SIT COMPUTATION	J965	794	0	0	0	77	17,641	3
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	46	0	0	0	4	1,026	0
17	NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,026	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	46	0	0	0	4	1,026	0
20	NET STATE INCOME TAX PAYABLE	J989	46	0	0	0	4	1,026	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000 P121	62	62	0	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	23	0	0	23	0	0	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	242	0	0	0	242	0	0
5	GROSS PLANT RELATED	Q006 GP19	60	23	0	5	11	11	6
6	RATE BASE RELATED	Q008 RB91	275	87	7	24	58	55	32
7	ENERGY NON-FUEL RELATED	Q010 K312	72	0	72	0	0	0	0
8	DISTRIBUTION SERVICES	Q012 K244	690	0	0	0	0	0	690
9	DISTRIBUTION SECONDARY	Q014 K242	357	0	0	0	0	357	0
10	CUSTOMER ACCOUNTING	Q016 K412	10	0	0	0	0	0	0
11	TOTAL REVENUE CREDITS	Q027	1,791	172	79	52	311	423	728
12	COST OF SERVICE COMPUTATION								
13	TOTAL OP EXP EX INC & REV TAX	OP61	35,493	10,731	3,412	1,742	4,277	4,167	2,970
14	RETURN ON RATE BASE	R751	13,166	4,142	326	1,147	2,774	2,642	1,537
15	NET FED INCOME TAX ALLOWABLE	1879	4,740	1,454	125	416	1,016	963	562
16	NET STATE INCOME TAX ALLOWABLE	J979	1,026	334	23	88	211	203	117
17	TOTAL REVENUE CREDITS	Q027	-1,791	-172	-79	-52	-311	-423	-728
18	SUBTOTAL B	CS03	52,634	16,489	3,807	3,341	7,967	7,552	4,458
19	REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	TOTAL ELECTRIC COST OF SERVICE	CS05	52,634	16,489	3,807	3,341	7,967	7,552	4,458
21	CLASS REVENUES=COST OF SERVICE	R602	52,634	16,489	3,807	3,341	7,967	7,552	4,458
22	TOTAL ELECTRIC COST OF SERVICE	CS05	-52,634	-16,489	-3,807	-3,341	-7,967	-7,552	-4,458
23	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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COST OF SERVICE COMPUTATION	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	62	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	23	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	242	0
5 GROSS PLANT RELATED	Q006 GP19	3	0	0	0	2	61	-1
6 RATE BASE RELATED	Q008 RB91	13	0	0	0	0	276	-1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	72	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	690	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	357	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	10	10	0
11 TOTAL REVENUE CREDITS	Q027	16	0	0	0	12	1,793	-2
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	1,833	0	0	0	6,360	35,492	1
14 RETURN ON RATE BASE	R751	599	0	0	0	-1	13,166	0
15 NET FED INCOME TAX ALLOWABLE	I879	217	0	0	0	-15	4,738	2
16 NET STATE INCOME TAX ALLOWABLE	J979	46	0	0	0	4	1,026	0
17 TOTAL REVENUE CREDITS	Q027	-16	-0	-0	-0	-12	-1,793	2
18 SUBTOTAL B	CS03	2,679	0	0	0	6,336	52,629	5
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	2,679	0	0	0	6,336	52,629	5
21 CLASS REVENUES=COST OF SERVICE	R602	2,679	0	0	0	6,336	52,629	5
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-2,679	-0	-0	-0	-6,336	-52,629	-5
23 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE NON-DEMAND CLASS

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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 RATE OF RETURN									
2 CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL									
12	LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL									
20	LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS									
29	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE NON-DEMAND CLASS

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>							
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>							
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>							
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE NON-DEMAND CLASS

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>30 WAGES AND SALARIES</u>								
31	PROD. DEMAND - BASE	K600 K200	1,214	1,214	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	186	186	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	92	92	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	968	0	968	0	0	0
35	TRANSMISSION	K610 T121	268	12	0	256	0	0
36	DISTRIBUTION	K612 D141	1,903	0	0	0	675	380
37	TOTAL PTD WAGES & SALARIES	K617	4,631	1,504	968	256	675	690
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.32477	0.20903	0.05528	0.14576	0.14900
39	CUSTOMER ACCOUNTING	K620 K667	1,038	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	250	0	0	0	0	0
41	ECCR	K624 K400	429	0	0	0	0	0

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FLORIDA POWER CORPORATION
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 GENERAL SERVICE NON-DEMAND CLASS

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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20 ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
21 RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
23 RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
25 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
29 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 WAGES AND SALARIES								
31 PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	1,214	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	186	0
33 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	92	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	968	0
35 TRANSMISSION	K610 T121	0	0	0	0	0	268	0
36 DISTRIBUTION	K612 D141	158	0	0	0	0	1,903	0
37 TOTAL PTD WAGES & SALARIES	K617	158	0	0	0	0	4,631	0
38 WTD PTD WAGE & SAL RATIOS	K619	0.03412	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39 CUSTOMER ACCOUNTING	K620 K667	181	0	0	0	857	1,038	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	250	250	0
41 ECCR	K624 K400	0	0	0	0	429	429	0

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTDCSS WAGES & SALARIES K627	6,348	1,504	968	256	675	690	380
2	WTD PTDCSS WAGE & SAL RATIOS K629	1.00000	0.23693	0.15249	0.04033	0.10633	0.10870	0.05986
3	ADMINISTRATIVE & GENERAL K630 K627	317	75	48	13	34	34	19
4	TOTAL WAGES AND SALARIES EXP K633	6,665	1,579	1,016	269	709	724	399
5	WTD WAGE AND SALARY RATIOS K639	1.00000	0.23691	0.15244	0.04036	0.10638	0.10863	0.05986
6	WTD CUST ACCOUNTING EXPENSE							
7	METER READING K640 K410	762	0	0	0	0	0	0
8	CUSTOMER RECORDS K642 K412	3,057	0	0	0	0	0	0
9	BILLING K644 K414	543	0	0	0	0	0	0
10	TOTAL ALLOCATOR NO 1 K667	4,362	0	0	0	0	0	0
11	WTD RATIOS K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	RECOV FUEL ENERGY EXPENSE							
13	AMOUNT ALLOCABLE K672 K306	26,159	0	26,159	0	0	0	0
14	TOTAL ALLOCATOR NO 2 K697	26,159	0	26,159	0	0	0	0
15	WTD RATIOS K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES K627	339	0	0	0	1,536	6,348	0
2	WTD PTDCSS WAGE & SAL RATIOS K629	0.05340	0.00000	0.00000	0.00000	0.24197	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL K630 K627	17	0	0	0	77	317	0
4	TOTAL WAGES AND SALARIES EXP K633	356	0	0	0	1,613	6,665	0
5	WTD WAGE AND SALARY RATIOS K639	0.05341	0.00000	0.00000	0.00000	0.24201	1.00000	0.00000
6	WTG CUST ACCOUNTING EXPENSE							
7	METER READING K640 K410	762	0	0	0	0	762	0
8	CUSTOMER RECORDS K642 K412	0	0	0	0	3,057	3,057	0
9	BILLING K644 K414	0	0	0	0	543	543	0
10	TOTAL ALLOCATOR NO 1 K667	762	0	0	0	3,600	4,362	0
11	WTD RATIOS K669	0.17469	0.00000	0.00000	0.00000	0.82531	1.00000	0.00000
12	RECOV FUEL ENERGY EXPENSE							
13	AMOUNT ALLOCABLE K672 K306	0	0	0	0	0	26,159	0
14	TOTAL ALLOCATOR NO 2 K697	0	0	0	0	0	26,159	0
15	WTD RATIOS K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04304	0.00000	0.95696	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82812	0.00000	0.17188	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.35451	0.19993
6	WTD GROSS TRANS & DIST RATIOS	T029	1.00000	0.00625	0.00000	0.13901	0.30301	0.17089
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.40262	0.00000	0.08357	0.18215	0.18639
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.17945	0.11549	0.03054	0.08055	0.08231
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.38723	0.00797	0.07991	0.17514	0.17921
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.47569	0.00692	0.07704	0.13518	0.15645
11 NET ELECTRIC PLANT								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05250	0.00000	0.94750	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.36690	0.34590
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00689	0.00000	0.12442	0.31872	0.30048
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.20555	0.13233	0.03495	0.09223	0.09429
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.39024	0.00610	0.07927	0.17683	0.17683
18	WTD NET PLANT RATIOS	NP29	1.00000	0.30653	0.00893	0.08252	0.21159	0.19997
19 RATE BASE ADJUSTMENTS								
20 WORKING CAPITAL								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16674	0.57253	0.03452	0.07545	0.07716
22	WTD RATIOS	W689	1.00000	0.40260	0.00000	0.08357	0.18208	0.18642
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.20286	0.15832	0.04126	0.10703	0.09322
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.71597	0.93106	0.15271	0.24476	0.33508
25 RATE BASE								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.30762	0.00900	0.08595	0.21014	0.19835
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.31459	0.02474	0.08709	0.21073	0.20069
28 O & M EXPENSES								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04324	0.00000	0.95676	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.38042	0.25732
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01189	0.00264	0.00242	0.00572	0.00528
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.20920	0.14215	0.04236	0.12552	0.12812
35	WTD O & M EXP RATIOS	OM39	1.00000	0.21429	0.15200	0.04130	0.10489	0.07924
36 DEPRECIATION EXPENSES								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.08280	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.07077	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.04254	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.04045	0.00000	0.00000	0.00000	1.00006	-0.00006
9	WTD GROSS PLANT RATIOS	GP19	0.04240	0.00000	0.00000	0.00000	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.03548	0.00000	0.00000	0.00000	1.00002	-0.00002
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.08145	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.07076	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.04629	0.00000	0.00000	0.00000	0.99989	0.00011
17	WTD NET C & O PLANT RATIOS	C229	0.04268	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.04871	0.00000	0.00000	0.00000	0.99999	0.00001
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.01826	0.00000	0.00000	0.00000	0.99986	0.00014
22	WTD RATIOS	W689	0.04248	0.00000	0.00000	0.00000	0.99986	0.00014
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.05937	0.00000	0.00000	0.00000	1.00017	-0.00017
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.11911	0.00000	0.00000	0.00000	0.99825	0.00175
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.04833	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.04547	0.00000	0.00000	0.00000	-0.00010	0.99997
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.06473	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.16949	0.00000	0.00000	0.00000	0.77196	0.00022
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.05613	0.00000	0.00000	0.00000	0.99948	0.00052
35	WTD O & M EXP RATIOS	OM39	0.06104	0.00000	0.00000	0.00000	0.99986	0.00014
<u>36 DEPRECIATION EXPENSES</u>								

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04006	0.00000	0.95994	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.31790	0.40763	0.19460
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.16355	0.10530	0.02838	0.07319	0.07543	0.04108
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.44633	0.01244	0.05619	0.13646	0.17280	0.08309
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.38739	0.00814	0.08003	0.17528	0.17918	0.09880
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.23606	0.15242	0.04089	0.10595	0.10781	0.05948
9 WTD OTHER TAX RATIOS	L599	1.00000	0.36318	0.03123	0.07377	0.16419	0.16776	0.09250
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.42857	-0.03571	0.10714	0.21429	0.21429	0.10714
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.30234	0.09613	0.04908	0.12050	0.11740	0.08368
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.31328	0.07233	0.06348	0.15137	0.14348	0.08470
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.55013	0.40136	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04324	0.00000	0.95676	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.38042	0.25732	0.29752
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.32477	0.20903	0.05528	0.14576	0.14900	0.08206
21 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.23693	0.15249	0.04033	0.10633	0.10870	0.05986
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.23691	0.15244	0.04036	0.10638	0.10863	0.05986
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.07986	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.03734	0.00000	0.00000	0.00000	0.47647	1.00075	-0.00075
5 WTD TOT DEPREC EXP RATIOS	DE49	0.03652	0.00000	0.00000	0.00000	0.05628	1.00009	-0.00009
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.04249	0.00000	0.00000	0.00000	0.02939	1.00071	-0.00071
8 WTD PAYROLL TAX RATIOS	L559	0.05390	0.00000	0.00000	0.00000	0.24164	0.99814	0.00186
9 WTD OTHER TAX RATIOS	L599	0.04432	0.00000	0.00000	0.00000	0.06336	1.00030	-0.00030
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.03571	0.00000	0.00000	0.00000	-0.07143	1.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.05164	0.00000	0.00000	0.00000	0.17919	0.99997	0.00003
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.05090	0.00000	0.00000	0.00000	0.12038	0.99991	0.00009
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.04851	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.06473	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.03412	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.05340	0.00000	0.00000	0.00000	0.24197	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.05341	0.00000	0.00000	0.00000	0.24201	1.00000	0.00000
23 WTD RATIOS	K669	0.17469	0.00000	0.00000	0.00000	0.82531	1.00000	0.00000

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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1	NET INCOME COMPUTATION							
2	CLASS REVENUES=COST OF SERVICE R600	52,636	16,489	3,807	3,341	7,967	7,552	4,458
3	TOTAL REVENUE CREDITS Q027	1,791	172	79	52	311	423	728
4	TOTAL ELECTRIC REVENUE CS07	54,427	16,661	3,886	3,393	8,278	7,975	5,186
5	TOTAL OP EXP EX INC & REV TAX OP61	-35,493	-10,731	-3,412	-1,742	-4,277	-4,167	-2,970
6	NET INCOME N101	18,934	5,930	474	1,651	4,001	3,808	2,216
<u>ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE Y783	-3,424	-1,077	-85	-298	-722	-687	-400
9	TOTAL SIT UNALLOW FOR FIT Y861	3,162	1,224	25	253	554	567	312
10	PRELIMINARY TAXABLE INCOME T101	18,672	6,077	414	1,606	3,833	3,688	2,128
<u>STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME T101	18,672	6,077	414	1,606	3,833	3,688	2,128
13	STATE TAXABLE INCOME S101	18,672	6,077	414	1,606	3,833	3,688	2,128
<u>STATE INCOME TAX PAYABLE</u>								
15	STATE INCOME TAX RATE K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192 ST01	1,026	334	23	88	211	203	117
17	STATE INC TAX PAYABLE SP01	1,026	334	23	88	211	203	117
<u>SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE SP01	1,026	334	23	88	211	203	117
20	NET STATE INC TAX ALLOWABLE SA01	1,026	334	23	88	211	203	117
<u>FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME T101	18,672	6,077	414	1,606	3,833	3,688	2,128
23	STATE INC TAX PAYABLE SP01	-1,026	-334	-23	-88	-211	-203	-117
24	NET FEDERAL TAXABLE INCOME F101	17,646	5,743	391	1,518	3,622	3,485	2,011
25	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190 FT01	6,177	2,010	137	531	1,268	1,220	704
27	TOTAL FED PROV DEF IT (410.1) Z781	-1,179	-456	-10	-94	-207	-211	-117
28	TOTAL AMORTIZED ITC Z813	-257	-100	-2	-21	-45	-46	-25
29	NET FED INC TAX ALLOWABLE FA01	4,741	1,454	125	416	1,016	963	562
<u>FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190 FT01	6,177	2,010	137	531	1,268	1,220	704
32	FED INC TAX PAYABLE FP01	6,177	2,010	137	531	1,268	1,220	704
<u>PRELIMINARY SUMMARY</u>								
34	NET INCOME N101	18,934	5,930	474	1,651	4,001	3,808	2,216

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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
<u>INCOME TAX BASED ON REVENUE</u>									
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600	2,679	0	0	0	6,336	52,629	7
3	TOTAL REVENUE CREDITS	Q027	16	0	0	0	12	1,793	-2
4	TOTAL ELECTRIC REVENUE	CS07	2,695	0	0	0	6,348	54,422	5
5	TOTAL OP EXP EX INC & REV TAX	OP61	-1,833	-0	-0	-0	-6,360	-35,492	-1
6	NET INCOME	N101	862	0	0	0	-12	18,930	4
<u>ADJUSTMENTS TO NET INCOME</u>									
7	TOTAL INTEREST EXPENSE	Y783	-156	-0	-0	-0	-0	-3,425	1
9	TOTAL SIT UNALLOW FOR FIT	Y861	134	0	0	0	93	3,162	0
10	PRELIMINARY TAXABLE INCOME	T101	840	0	0	0	81	18,667	5
<u>STATE INCOME TAX COMPUTATION</u>									
11	PRELIMINARY TAXABLE INCOME	T101	840	0	0	0	81	18,667	5
13	STATE TAXABLE INCOME	S101	840	0	0	0	81	18,667	5
<u>STATE INCOME TAX PAYABLE</u>									
14	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	46	0	0	0	4	1,026	0
17	STATE INC TAX PAYABLE	SP01	46	0	0	0	4	1,026	0
<u>SIT ALLOWABLE</u>									
18	STATE INC TAX PAYABLE	SP01	46	0	0	0	4	1,026	0
20	NET STATE INC TAX ALLOWABLE	SA01	46	0	0	0	4	1,026	0
<u>FEDERAL INCOME TAX COMPUTATION</u>									
21	PRELIMINARY TAXABLE INCOME	T101	840	0	0	0	81	18,667	5
23	STATE INC TAX PAYABLE	SP01	-46	-0	-0	-0	-4	-1,026	-0
24	NET FEDERAL TAXABLE INCOME	F101	794	0	0	0	77	17,641	5
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	278	0	0	0	27	6,175	2
27	TOTAL FED PROV DEF IT (410.1)	Z781	-50	0	0	0	-34	-1,179	0
28	TOTAL AMORTIZED ITC	Z813	-11	-0	-0	-0	-8	-258	1
29	NET FED INC TAX ALLOWABLE	FA01	217	0	0	0	-15	4,738	3
<u>FEDERAL INCOME TAX PAYABLE</u>									
30	PRELIM FIT = F101 * K190	FT01	278	0	0	0	27	6,175	2
32	FED INC TAX PAYABLE	FP01	278	0	0	0	27	6,175	2
<u>PRELIMINARY SUMMARY</u>									
33	NET INCOME	N101	862	0	0	0	-12	18,930	4

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-4,741	-1,454	-125	-416	-1,016	-963	-562
2 NET STATE INC TAX ALLOWABLE	SA01	-1,026	-334	-23	-88	-211	-203	-117
3 OVERALL RETURN EARNED (SCH 14)	RETU	13,167	4,142	326	1,147	2,774	2,642	1,537
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09810	0.09809	0.09816	0.09813	0.09807	0.09808	0.09807

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE NON-DEMAND CLASS

DOCKET NUMBER: ERGS13FN-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs:

<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-217	-0	-0	-0	15	-4,738	-3
2 NET STATE INC TAX ALLOWABLE	SAD1	-46	-0	-0	-0	-4	-1,026	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	599	0	0	0	-1	13,166	1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09815	0.00000	0.00000	0.00000	0.07143	0.09809	0.25000

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D ***General Service 100% LF***

General Service 100% LF

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	11,237	4,583	128	910	1,180	501	2,408
3	TOTAL DEPRECIATION RESERVE	DR11	-5,439	-2,685	-53	-419	-434	-209	-895
4	TOTAL RATE BASE ADJUSTMENTS	RB71	67	125	142	47	26	12	33
5	TOTAL RATE BASE	RB91	5,865	2,023	217	538	772	304	1,546
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	1,360	212	207	40	60	19	169
8	TOTAL DEPRECIATION EXPENSE	DE41	534	242	9	30	43	22	93
9	TOTAL OTHER TAX & MISC EXPENSE	L591	161	58	6	11	15	7	30
10	MISC ALLOWABLE EXPENSES	M621	-1	0	1	0	0	0	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,054	512	223	81	118	48	291
12	NET FED INCOME TAX ALLOWABLE	I879	205	69	8	20	27	11	54
13	NET STATE INCOME TAX ALLOWABLE	J979	44	16	1	4	6	2	12
14	TOTAL OPERATING EXPENSE	OPEX	2,303	597	232	105	151	61	357
15	RETURN ON RATE BASE	R751	576	198	21	53	76	30	152
16	TOTAL REVENUE CREDITS	Q027	-104	-8	-5	-2	-9	-5	-72
17	TOTAL ELECTRIC COST OF SERVICE	CS05	2,775	787	248	156	218	86	437
18	CLASS REVENUES=COST OF SERVICE	R602	2,775	787	248	156	218	86	437
19	EXCESS REVENUES	XREV	0	0	0	0	0	0	0
20	TOTAL RETURN EARNED	RETE	576	198	21	53	76	30	152
21	RATE OF RETURN EARNED	RORE	0.09821	0.09787	0.09677	0.09851	0.09845	0.09868	0.09832
22	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13223	0.13161	0.12955	0.13280	0.13267	0.13312	0.13243
24	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	2,775	787	248	156	218	86	437
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	0	0
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 1
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 ADJs:

SUMMARY OF RESULTS		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	<u>RATE BASE</u>								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	805	0	0	0	721	11,236	1
3	TOTAL DEPRECIATION RESERVE	DR11	-322	-0	-0	-0	-424	-5,441	2
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-298	68	-1
5	TOTAL RATE BASE	RB91	464	0	0	0	-1	5,863	2
6	<u>OPERATING EXPENSES</u>								
7	TOTAL O & M EXPENSE	OM31	107	0	0	0	545	1,359	1
8	TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	0	63	534	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	11	0	0	0	21	159	2
10	MISC ALLOWABLE EXPENSES	M621	1	0	0	0	0	1	-2
11	TOTAL OP EXP EX INC & REV TAX	OP61	151	0	0	0	629	2,053	1
12	NET FED INCOME TAX ALLOWABLE	I879	16	0	0	0	-3	202	3
13	NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	44	0
14	TOTAL OPERATING EXPENSE	OPEX	170	0	0	0	626	2,299	4
15	RETURN ON RATE BASE	R751	46	0	0	0	0	576	0
16	TOTAL REVENUE CREDITS	Q027	-1	-0	-0	-0	-1	-103	-1
17	TOTAL ELECTRIC COST OF SERVICE	CS05	215	0	0	0	625	2,772	3
18	CLASS REVENUES=COST OF SERVICE	R602	214	0	0	0	625	2,771	4
19	EXCESS REVENUES	XREV	-1	0	0	0	0	-1	1
20	TOTAL RETURN EARNED	RETE	45	0	0	0	0	575	1
21	RATE OF RETURN EARNED	RORE	0.09698	0.00000	0.00000	0.00000	0.00000	0.09807	0.50000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12994	-0.05086	-0.05086	-0.05086	-0.05086	0.13198	0.88127
24	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	214	0	0	0	625	2,771	4
26	REVENUE INCREASE JUSTIFIED	RIJD	1	0	0	0	0	1	-1
27	PER UNIT PRES REV	RIJP	0.00467	0.00000	0.00000	0.00000	0.00000	0.00036	-0.25000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 2
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 ADJs:

			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>								
1	<u>PRODUCTION PLANT</u>								
2	BASE	P100 K200	3,319	3,319	0	0	0	0	0
3	INTERMEDIATE	P102 K202	526	526	0	0	0	0	0
4	PEAKING	P104 K204	550	550	0	0	0	0	0
5	<u>PRODUCTION PLANT IN SERVICE</u>	P121	<u>4,395</u>	<u>4,395</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	<u>TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	21	21	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	4	4	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	16	16	0	0	0	0	0
10	TRANSMISSION	T106 K220	888	0	0	888	0	0	0
11	<u>TRANSMISSION PLANT IN SERVICE</u>	T121	<u>929</u>	<u>41</u>	<u>0</u>	<u>888</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	TOTAL PROD & TRANS PLANT	PT21	5,324	4,436	0	888	0	0	0
13	<u>DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	1,143	0	0	0	1,143	0	0
15	SECONDARY	D102 K242	485	0	0	0	0	485	0
16	SERVICES	D104 K244	2,331	0	0	0	0	0	2,331
17	METERS	D106 K246	748	0	0	0	0	0	0
18	<u>DISTRIBUTION PLANT IN SERVICE</u>	D141	<u>4,707</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,143</u>	<u>485</u>	<u>2,331</u>
19	TOTAL TRANS & DIST PLANT	TD21	5,636	41	0	888	1,143	485	2,331
20	TOTAL GROSS PTD PLANT	PD21	10,031	4,436	0	888	1,143	485	2,331
21	<u>GENERAL & INTANGIBLE PLANT</u>								
22	LABOR RELATED	G100 K627	796	147	128	22	37	16	77
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	410	0	0	0	0	0	0
24	<u>GENERAL PLANT IN SERVICE</u>	G121	<u>1,206</u>	<u>147</u>	<u>128</u>	<u>22</u>	<u>37</u>	<u>16</u>	<u>77</u>
25	GROSS ELECTRIC PLT IN SERVICE	GP11	11,237	4,583	128	910	1,180	501	2,408

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 2
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 ADJs:

GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	BASE	P100 K200	0	0	0	0	3,319	0
3	INTERMEDIATE	P102 K202	0	0	0	0	526	0
4	PEAKING	P104 K204	0	0	0	0	550	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	4,395	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	21	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	4	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	16	0
10	TRANSMISSION	T106 K220	0	0	0	0	888	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	929	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	5,324	0
13 DISTRIBUTION PLANT								
14	PRIMARY	D100 K240	0	0	0	0	1,143	0
15	SECONDARY	D102 K242	0	0	0	0	485	0
16	SERVICES	D104 K244	0	0	0	0	2,331	0
17	METERS	D106 K246	748	0	0	0	748	0
18	DISTRIBUTION PLANT IN SERVICE	D141	748	0	0	0	4,707	0
19	TOTAL TRANS & DIST PLANT	TD21	748	0	0	0	5,636	0
20	TOTAL GROSS PTD PLANT	PD21	748	0	0	0	10,031	0
21 GENERAL & INTANGIBLE PLANT								
22	LABOR RELATED	G100 K627	57	0	0	311	795	1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	410	410	0
24	GENERAL PLANT IN SERVICE	G121	57	0	0	721	1,205	1
25	GROSS ELECTRIC PLT IN SERVICE	GP11	805	0	0	721	11,236	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 3
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 ADJs:

DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	1,898	1,898	0	0	0	0	0
3	INTERMEDIATE	P152 P102	462	462	0	0	0	0	0
4	PEAKING	P154 P104	248	248	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	2,608	2,608	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	7	7	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	1	1	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	5	5	0	0	0	0	0
10	TRANSMISSION	T156 T106	409	0	0	409	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	422	13	0	409	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	418	0	0	0	418	0	0
14	SECONDARY	D152 D102	202	0	0	0	0	202	0
15	SERVICES	D154 D104	861	0	0	0	0	0	861
16	METERS	D156 D106	297	0	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	1,778	0	0	0	418	202	861
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	329	61	53	9	15	7	32
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	295	0	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	624	61	53	9	15	7	32
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	7	3	0	1	1	0	2
24	TOTAL COM & OTHER PLANT	C171	7	3	0	1	1	0	2
25	TOTAL DEPRECIATION RESERVE	DR11	5,439	2,685	53	419	434	209	895

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 3
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 ADJs:

DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	0	0	0	0	1,898	0
3	INTERMEDIATE	P152 P102	0	0	0	0	462	0
4	PEAKING	P154 P104	0	0	0	0	248	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	2,608	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	7	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	1	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	5	0
10	TRANSMISSION	T156 T106	0	0	0	0	409	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	422	0
<u>12 DISTRIBUTION PLANT</u>								
13	PRIMARY	D150 D100	0	0	0	0	418	0
14	SECONDARY	D152 D102	0	0	0	0	202	0
15	SERVICES	D154 D104	0	0	0	0	861	0
16	METERS	D156 D106	297	0	0	0	297	0
17	TOTAL DIST DEPREC RESERVE	D191	297	0	0	0	1,778	0
<u>18 GENERAL & INTANGIBLE PLANT</u>								
19	LABOR RELATED	G150 G100	24	0	0	129	330	-1
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	295	295	0
21	TOTAL GENERAL DEPREC RESERVE	G171	24	0	0	424	625	-1
<u>22 COMMON & OTHER PLANT</u>								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	1	0	0	0	8	-1
24	TOTAL COM & OTHER PLANT	C171	1	0	0	0	8	-1
25	TOTAL DEPRECIATION RESERVE	DR11	322	0	0	424	5,441	-2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJs:

NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	4,395	4,395	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-2,608	-2,608	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	1,787	1,787	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	929	41	0	888	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-422	-13	-0	-409	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	507	28	0	479	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	4,707	0	0	0	1,143	485	2,331
11	TOTAL DIST DEPREC RESERVE	D191	-1,778	-0	-0	-0	-418	-202	-861
12	NET DISTRIBUTION PLANT	D241	2,929	0	0	0	725	283	1,470
13	NET PTD PLANT	NT31	5,223	1,815	0	479	725	283	1,470
14	NET TRANS & DIST PLANT	NT21	3,436	28	0	479	725	283	1,470
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	1,206	147	128	22	37	16	77
17	TOTAL GENERAL DEPREC RESERVE	G171	-624	-61	-53	-9	-15	-7	-32
18	NET GENERAL & INTANG PLANT	G221	582	86	75	13	22	9	45
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-7	-3	-0	-1	-1	-0	-2
21	NET COMMON & OTHER PLANT	C221	-7	-3	0	-1	-1	0	-2
22	NET ELECTRIC PLANT IN SERVICE	NP21	5,798	1,898	75	491	746	292	1,513

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs:

NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	4,395	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-2,608	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	1,787	0
5 TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	929	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-422	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	507	0
9 DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	748	0	0	0	4,707	0
11	TOTAL DIST DEPREC RESERVE	D191	-297	-0	-0	-0	-1,778	-0
12	NET DISTRIBUTION PLANT	D241	451	0	0	0	2,929	0
13	NET PTD PLANT	NT31	451	0	0	0	5,223	0
14	NET TRANS & DIST PLANT	NT21	451	0	0	0	3,436	0
15 GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	57	0	0	721	1,205	1
17	TOTAL GENERAL DEPREC RESERVE	G171	-24	-0	-0	-424	-625	1
18	NET GENERAL & INTANG PLANT	G221	33	0	0	297	580	2
19 COMMON & OTHER PLANT								
20	TOTAL COM & OTHER PLANT	C171	-1	-0	-0	-0	-8	1
21	NET COMMON & OTHER PLANT	C221	-1	0	0	0	-8	1
22	NET ELECTRIC PLANT IN SERVICE	NP21	483	0	0	297	5,795	3

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	6	0	0	6	0	0
5	DISTRIBUTION	V226 D100	2	0	0	0	2	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	8	0	0	6	2	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	128	128	0	0	0	0
9	TRANSMISSION	V236 T106	24	0	0	24	0	0
10	DISTRIBUTION	V238 D141	32	0	0	0	8	16
11	GENERAL	V240 G100	13	2	2	0	1	1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-85	-85	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	112	45	2	24	9	3
14	TOTAL ADDITIVE ADJUSTMENTS	V289	120	45	2	30	11	3
15	NET ORIGINAL COST RATE BASE	RB21	5,918	1,943	77	521	757	295
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	262	0	262	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-1	0	-1	0	0	0
21	TOTAL FUEL STOCKS	W641	261	0	261	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	138	56	2	11	14	6
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	0	0	0	0	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	137	56	2	11	14	6
26	TOTAL MATERIALS & SUPPLIES	W661	398	56	263	11	14	6
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	312	138	0	28	36	15
29	TOTAL PREPAYMENTS	W687	312	138	0	28	36	15
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	0	0	0	0	0	6	0
5	DISTRIBUTION V226 D100	0	0	0	0	0	2	0
6	TOTAL LAND HELD FOR FUTURE USE V233	0	0	0	0	0	8	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	0	0	0	0	0	128	0
9	TRANSMISSION V236 T106	0	0	0	0	0	24	0
10	DISTRIBUTION V238 D141	5	0	0	0	0	32	0
11	GENERAL V240 G100	1	0	0	0	5	12	1
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	0	0	0	0	0	-85	0
13	TOTAL RATE BASE CWIP V255	6	0	0	0	5	111	1
14	TOTAL ADDITIVE ADJUSTMENTS V289	6	0	0	0	5	119	1
15	NET ORIGINAL COST RATE BASE RB21	489	0	0	0	302	5,914	4
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	0	0	0	0	0	262	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	0	0	0	0	0	-1	0
21	TOTAL FUEL STOCKS W641	0	0	0	0	0	261	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	10	0	0	0	9	138	0
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	0	0	0	0	0	0	-1
25	TOTAL PLANT MATERIALS & SUPPL W659	10	0	0	0	9	138	-1
26	TOTAL MATERIALS & SUPPLIES W661	10	0	0	0	9	399	-1
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	23	0	0	0	0	313	-1
29	TOTAL PREPAYMENTS W687	23	0	0	0	0	313	-1
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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RATE BASE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-339	-62	-55	-10	-16	-7	-33	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	14	14	0	0	0	0	0	
3	MISC OTHER	W736 OM31	-448	-70	-68	-13	-20	-6	-56	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-4	-2	0	0	0	0	-1	
5	1DJ K - SECTION 1341	W742 GP19	14	6	0	1	1	1	3	
6	TOTAL MISC WORK CAPITAL	W747	-763	-114	-123	-22	-35	-12	-87	
7	TOTAL WORKING CAPITAL	WC71	-53	80	140	17	15	9	16	
8	<u>PRELIMINARY SUMMARY</u>									
9	TOTAL ADDITIVE ADJUSTMENTS	V289	120	45	2	30	11	3	17	
10	TOTAL WORKING CAPITAL	WC71	-53	80	140	17	15	9	16	
11	TOTAL RATE BASE ADJUSTMENTS	RB71	67	125	142	47	26	12	33	
12	<u>RATE BASE CALCULATION</u>									
13	NET ELECTRIC PLANT IN SERVICE	NP21	5,798	1,898	75	491	746	292	1,513	
14	TOTAL RATE BASE ADJUSTMENTS	RB71	67	125	142	47	26	12	33	
15	TOTAL RATE BASE	RB91	5,865	2,023	217	538	772	304	1,546	
16	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
17	RETURN ON RATE BASE	R751	576	198	21	53	76	30	152	

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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RATE BASE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1	OPEBS - D.A. RETAIL	W730 K627	-24	0	0	0	-133	-340	1	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	14	0	
3	MISC OTHER	W736 OM31	-35	0	0	0	-180	-448	0	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	0	-3	-1	
5	1DJ K - SECTION 1341	W742 GP19	1	0	0	0	1	14	0	
6	TOTAL MISC WORK CAPITAL	W747	-58	0	0	0	-312	-763	0	
7	TOTAL WORKING CAPITAL	WC71	-25	0	0	0	-303	-51	-2	
8	PRELIMINARY SUMMARY									
9	TOTAL ADDITIVE ADJUSTMENTS	V289	6	0	0	0	5	119	1	
10	TOTAL WORKING CAPITAL	WC71	-25	0	0	0	-303	-51	-2	
11	TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-298	68	-1	
12	RATE BASE CALCULATION									
13	NET ELECTRIC PLANT IN SERVICE	NP21	483	0	0	0	297	5,795	3	
14	TOTAL RATE BASE ADJUSTMENTS	RB71	-19	0	0	0	-298	68	-1	
15	TOTAL RATE BASE	RB91	464	0	0	0	-1	5,863	2	
16	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809	
17	RETURN ON RATE BASE	R751	46	0	0	0	0	576	0	

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	17	0	17	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE P308 K306	151	0	151	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	2	0	2	0	0	0	0
6	TOTAL ENERGY RELATED P341	170	0	170	0	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	130	130	0	0	0	0	0
9	INTERMEDIATE P354 K202	19	19	0	0	0	0	0
10	PEAKING P356 K204	20	20	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL P358 K400	31	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	2	2	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	202	171	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	372	171	170	0	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	1	1	0	0	0	0	0
17	GEN. STEP-UP - PEAKING T304 K204	1	1	0	0	0	0	0
18	TRANSMISSION T306 K220	32	0	0	32	0	0	0
19	TOTAL TRANSMISSION O & M T341	34	2	0	32	0	0	0
20 DISTRIBUTION O & M								
21	PRIMARY D300 D100	46	0	0	0	46	0	0
22	SECONDARY D302 D102	13	0	0	0	0	13	0
23	SERVICES INCL R/D D304 D104	129	0	0	0	0	0	129
24	METERS D306 D106	22	0	0	0	0	0	0
25	TOTAL DISTRIBUTION O & M D341	210	0	0	0	46	13	129
26 CUSTOMER ACCOUNTING								
27	METER READING C300 K410	66	0	0	0	0	0	0
28	CUSTOMER RECORDS C302 K412	303	0	0	0	0	0	0
29	BILLING C304 K414	42	0	0	0	0	0	0
30	SERVICE WORK FOR COMP C306 K244	12	0	0	0	0	0	12
31	UNCOLLECTIBLES C308 R600	8	2	1	0	1	0	1
32	TOTAL CUSTOMER ACCOUNTING EXP C317	431	2	1	0	1	0	13
33 CUSTOMER SERVICE & INFORMATION								
34	TOTAL C320 K400	36	0	0	0	0	0	0
35	TOTAL CUSTOMER SERVICE & INFO C329	36	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION O & M</u>									
<u>2 ENERGY RELATED PROD O & M</u>									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	17	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	151	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	2	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	170	0
<u>7 DEMAND RELATED PROD O & M</u>									
8	BASE	P352 K200	0	0	0	0	0	130	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	19	0
10	PEAKING	P356 K204	0	0	0	0	0	20	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	0	31	31	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	2	0
13	TOTAL DEMAND RELATED	P391	0	0	0	0	31	202	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	0	31	372	0
<u>15 TRANSMISSION O & M</u>									
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	1	0
17	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	1	0
18	TRANSMISSION	T306 K220	0	0	0	0	0	32	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	34	0
<u>20 DISTRIBUTION O & M</u>									
21	PRIMARY	D300 D100	0	0	0	0	0	46	0
22	SECONDARY	D302 D102	0	0	0	0	0	13	0
23	SERVICES INCL R/D	D304 D104	0	0	0	0	0	129	0
24	METERS	D306 D106	22	0	0	0	0	22	0
25	TOTAL DISTRIBUTION O & M	D341	22	0	0	0	0	210	0
<u>26 CUSTOMER ACCOUNTING</u>									
27	METER READING	C300 K410	66	0	0	0	0	66	0
28	CUSTOMER RECORDS	C302 K412	0	0	0	0	303	303	0
29	BILLING	C304 K414	0	0	0	0	42	42	0
30	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	0	12	0
31	UNCOLLECTIBLES	C308 R600	1	0	0	0	2	8	0
32	TOTAL CUSTOMER ACCOUNTING EXP	C317	67	0	0	0	347	431	0
<u>33 CUSTOMER SERVICE & INFORMATION</u>									
34	TOTAL	C320 K400	0	0	0	0	36	36	0
35	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	36	36	0

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FLORIDA POWER CORPORATION
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O & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 SALES									
2	TOTAL	S300 K400	45	0	0	0	0	0	0
3	TOTAL SALES EXPENSE	S317	45	0	0	0	0	0	0
4 ADMINISTRATIVE & GENERAL									
5	PRODUCTION - BASE RELATED	A300 K200	-4	-4	0	0	0	0	0
6	TRANSMISSION PLANT RELATED	A302 T106	1	0	0	1	0	0	0
7	DISTRIBUTION PLANT RELATED	A304 D149	10	0	0	0	2	1	5
8	GROSS PLANT RELATED	A306 GP19	6	2	0	0	1	0	1
9	LABOR RELATED	A308 K627	91	17	15	3	4	2	9
10	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	0	0	0
11	ADJ J - RETAIL RATE CASE EXP	A314 R600	1	0	0	0	0	0	0
12	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-9	-2	-1	0	0	0	-1
13	ADJ N - INTEREST TAX DEFIC	A322 GP19	-2	-1	0	0	0	0	0
14	ADJ D - ACQUISITION ADJ	A324 K627	137	25	22	4	6	3	13
15	TOTAL ADMINISTRATIVE & GENERAL	A337	232	37	36	8	13	6	27
16	TOTAL O & M EXPENSE	OM31	1,360	212	207	40	60	19	169

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FLORIDA POWER CORPORATION
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O & M EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 SALES										
2	TOTAL	S300	K400	0	0	0	0	45	45	0
3	TOTAL SALES EXPENSE	S317		0	0	0	0	45	45	0
4 ADMINISTRATIVE & GENERAL										
5	PRODUCTION - BASE RELATED	A300	K200	0	0	0	0	0	-4	0
6	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	0	1	0
7	DISTRIBUTION PLANT RELATED	A304	D149	2	0	0	0	0	10	0
8	GROSS PLANT RELATED	A306	GP19	0	0	0	0	0	4	2
9	LABOR RELATED	A308	K627	7	0	0	0	36	93	-2
10	D.A. RETAIL - LABOR	A312	K627	0	0	0	0	0	0	1
11	ADJ J - RETAIL RATE CASE EXP	A314	R600	0	0	0	0	0	0	1
12	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-1	0	0	0	-4	-9	0
13	ADJ N - INTEREST TAX DEFIC	A322	GP19	0	0	0	0	0	-1	-1
14	ADJ D - ACQUISITION ADJ	A324	K627	10	0	0	0	54	137	0
15	TOTAL ADMINISTRATIVE & GENERAL	A337		18	0	0	0	86	231	1
16	TOTAL O & M EXPENSE	OM31		107	0	0	0	545	1,359	1

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2	BASE	P460 P100	154	154	0	0	0	0
3	INTERMEDIATE	P462 P102	28	28	0	0	0	0
4	PEAKING	P464 P104	24	24	0	0	0	0
5	D.A. RETAIL	P468 K200	12	12	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	13	13	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	231	231	0	0	0	0
<u>8 TRANSMISSION DEPRECIATION</u>								
9	GEN. STEP-UP - BASE	T460 T100	1	1	0	0	0	0
10	TRANSMISSION	T466 T106	28	0	0	28	0	0
11	TOTAL TRANS DEPREC EXP	T481	29	1	0	28	0	0
<u>12 DISTRIBUTION DEPRECIATION</u>								
13	PRIMARY	D460 D100	40	0	0	40	0	0
14	SECONDARY	D462 D102	21	0	0	0	21	0
15	SERVICES	D464 D104	87	0	0	0	0	87
16	METERS	D466 D106	28	0	0	0	0	0
17	TOTAL DIST DEPREC EXPENSE	D481	176	0	0	40	21	87
<u>18 GENERAL & INTANG DEPRECIATION</u>								
19	LABOR RELATED	G460 G100	62	11	10	2	3	1
20	RETAIL CUSTOMER RELATED (CSS)	G462 G102	41	0	0	0	0	0
21	ADJ S - SEBRING	G464 G100	-5	-1	-1	0	0	0
22	TOTAL GENERAL DEPREC EXPENSE	G481	98	10	9	2	3	1
23	TOTAL DEPRECIATION EXPENSE	DE41	534	242	9	30	43	22
								93

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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION								
2	BASE	P460 P100	0	0	0	0	154	0
3	INTERMEDIATE	P462 P102	0	0	0	0	28	0
4	PEAKING	P464 P104	0	0	0	0	24	0
5	D.A. RETAIL	P468 K200	0	0	0	0	12	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	13	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	231	0
8 TRANSMISSION DEPRECIATION								
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	1	0
10	TRANSMISSION	T466 T106	0	0	0	0	28	0
11	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	29	0
12 DISTRIBUTION DEPRECIATION								
13	PRIMARY	D460 D100	0	0	0	0	40	0
14	SECONDARY	D462 D102	0	0	0	0	21	0
15	SERVICES	D464 D104	0	0	0	0	87	0
16	METERS	D466 D106	28	0	0	0	28	0
17	TOTAL DIST DEPREC EXPENSE	D481	28	0	0	0	176	0
18 GENERAL & INTANG DEPRECIATION								
19	LABOR RELATED	G460 G100	4	0	0	24	61	1
20	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	41	41	0
21	ADJ S - SEBRING	G464 G100	0	0	0	-2	-4	-1
22	TOTAL GENERAL DEPREC EXPENSE	G481	4	0	0	63	98	0
23	TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	63	534	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	128	52	1	10	13	6	27
4	TOTAL REAL EST & PROP TAX	L521	128	52	1	10	13	6	27
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	33	6	5	1	2	1	3
7	TOTAL PAYROLL TAX	L551	33	6	5	1	2	1	3
8	TOTAL OTHER TAX & MISC EXPENSE	L591	161	58	6	11	15	7	30
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	253	72	23	14	20	8	40
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-3	-1	0	0	0	0	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-251	-71	-22	-14	-20	-8	-40
13	MISC ALLOWABLE EXPENSES	M621	-1	0	1	0	0	0	-1
<u>14 PRELIMINARY SUMMARY</u>									
15	TOTAL O & M EXPENSE	OM31	1,360	212	207	40	60	19	169
16	TOTAL DEPRECIATION EXPENSE	DE41	534	242	9	30	43	22	93
17	TOTAL OTHER TAX & MISC EXPENSE	L591	161	58	6	11	15	7	30
18	MISC ALLOWABLE EXPENSES	M621	-1	0	1	0	0	0	-1
19	TOTAL OP EXP EX INC & REV TAX	OP61	2,054	512	223	81	118	48	291

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV								
2 REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500 GP19	9	0	0	8	126	2
4	TOTAL REAL EST & PROP TAX	L521	9	0	0	8	126	2
5 PAYROLL TAX								
6	TOTAL	L530 K627	2	0	0	13	33	0
7	TOTAL PAYROLL TAX	L551	2	0	0	13	33	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	11	0	0	21	159	2
9 OTHER TAXES & MISC EXPENSES								
10	REVENUE TAXES	M600 R600	20	0	0	57	254	-1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	0	0	0	-2	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-19	0	0	-57	-251	0
13	MISC ALLOWABLE EXPENSES	M621	1	0	0	0	1	-2
14 PRELIMINARY SUMMARY								
15	TOTAL O & M EXPENSE	OM31	107	0	0	545	1,359	1
16	TOTAL DEPRECIATION EXPENSE	DE41	32	0	0	63	534	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591	11	0	0	21	159	2
18	MISC ALLOWABLE EXPENSES	M621	1	0	0	0	1	-2
19	TOTAL OP EXP EX INC & REV TAX	OP61	151	0	0	629	2,053	1

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1 FEDERAL INCOME TAX									
2 FED INC TAX DEDUCTIONS									
3 INTEREST - MANUAL ENTRY									
4	TOTAL	Y760 R891	160	55	6	15	21	8	42
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 R891	-11	-4	0	-1	-1	-1	-3
6	TOTAL OTHER INTEREST EXPENSE	Y781	149	51	6	14	20	7	39
7	TOTAL INTEREST EXPENSE	Y783	149	51	6	14	20	7	39
8 ADDITIONS									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	144	59	2	12	15	6	31
10	TOTAL SIT UNALLOW FOR FIT	Y861	144	59	2	12	15	6	31
11	NET DEDUCTIONS AND ADDITIONS	Y871	5	-8	4	2	5	1	8
12 FEDERAL INCOME TAX ADJUSTMENTS									
13 FED PROV DEF INC TAX (410.1)									
14	NET FED & STATE DIT	2760 GP19	-55	-22	-1	-4	-6	-2	-12
15	ADJ R - TAX ON AFUDC	2762 GP19	1	0	0	0	0	0	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-54	-22	-1	-4	-6	-2	-12
17 INVESTMENT TAX CREDITS									
18 AMORTIZED INV TAX CREDIT									
19	AMORTIZATION	Z804 GP19	12	5	0	1	1	1	3
20	TOTAL AMORTIZED ITC	Z813	12	5	0	1	1	1	3
21 PRELIMINARY SUMMARY									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-54	-22	-1	-4	-6	-2	-12
23	TOTAL AMORTIZED ITC	Z813	-12	-5	-0	-1	-1	-1	-3
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-66	-27	-1	-5	-7	-3	-15
25 FEDERAL INCOME TAX COMPUTATION									
26	RETURN ON RATE BASE	R751	576	198	21	53	76	30	152
27	NET DEDUCTIONS AND ADDITIONS	Y871	-5	8	-4	-2	-5	-1	-8
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-66	-27	-1	-5	-7	-3	-15
29	BASE FOR FIT COMPUTATION	1865	505	179	16	46	64	26	129
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 FEDERAL INCOME TAX								
2 FED INC TAX DEDUCTIONS								
3 INTEREST - MANUAL ENTRY								
4	TOTAL	Y760 RB91	13	0	0	0	160	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1	0	0	0	-11	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	12	0	0	0	149	0
7	TOTAL INTEREST EXPENSE	Y783	12	0	0	0	149	0
8 ADDITIONS								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	10	0	0	9	144	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	10	0	0	9	144	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	2	0	0	-9	5	0
12 FEDERAL INCOME TAX ADJUSTMENTS								
13 FED PROV DEF INC TAX (410.1)								
14	NET FED & STATE DIT	Z760 GP19	-4	0	0	-4	-55	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	0	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	-4	-55	1
17 INVESTMENT TAX CREDITS								
18 AMORTIZED INV TAX CREDIT								
19	AMORTIZATION	Z804 GP19	1	0	0	1	13	-1
20	TOTAL AMORTIZED ITC	Z813	1	0	0	1	13	-1
21 PRELIMINARY SUMMARY								
22	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	-4	-55	1
23	TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-1	-13	1
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	0	0	-5	-68	2
25 FEDERAL INCOME TAX COMPUTATION								
26	RETURN ON RATE BASE	R751	46	0	0	0	576	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-2	-0	-0	9	-5	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-5	0	0	-5	-68	2
29	BASE FOR FIT COMPUTATION	1865	39	0	0	4	503	2
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>								
1 PRELIM FEDERAL INCOME TAX	1869	271	96	9	25	34	14	69
2 TOTAL FEDERAL TAX ADJUSTMENTS	2863	-66	-27	-1	-5	-7	-3	-15
3 NET FED INCOME TAX ALLOWABLE	1879	205	69	8	20	27	11	54
4 FEDERAL INCOME TAX PAYABLE								
5 PRELIM FEDERAL INCOME TAX	1869	271	96	9	25	34	14	69
6 NET FED INCOME TAX PAYABLE	1889	271	96	9	25	34	14	69
7 STATE INCOME TAX								
8 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 STATE INCOME TAX ADJUSTMENTS								
10 SUMMARY OF SIT CALCULATION								
11 RETURN ON RATE BASE	R751	576	198	21	53	76	30	152
12 NET FED INCOME TAX ALLOWABLE	1879	205	69	8	20	27	11	54
13 NET DEDUCTIONS AND ADDITIONS	Y871	-5	8	-4	-2	-5	-1	-8
14 BASE FOR SIT COMPUTATION	J965	776	275	25	71	98	40	198
15 SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16 PRELIMINARY STATE INCOME TAX	J969	44	16	1	4	6	2	12
17 NET STATE INCOME TAX ALLOWABLE	J979	44	16	1	4	6	2	12
18 STATE INCOME TAX PAYABLE								
19 PRELIMINARY STATE INCOME TAX	J969	44	16	1	4	6	2	12
20 NET STATE INCOME TAX PAYABLE	J989	44	16	1	4	6	2	12
21 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

DOCKET NUMBER: ERG213FN-000
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 ADJs:

<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 PRELIM FEDERAL INCOME TAX	1869	21	0	0	0	2	270	1
2 TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	0	0	0	-5	-68	2
3 NET FED INCOME TAX ALLOWABLE	1879	16	0	0	0	-3	202	3
4 FEDERAL INCOME TAX PAYABLE								
5 PRELIM FEDERAL INCOME TAX	1869	21	0	0	0	2	270	1
6 NET FED INCOME TAX PAYABLE	1889	21	0	0	0	2	270	1
7 STATE INCOME TAX								
8 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
9 STATE INCOME TAX ADJUSTMENTS								
10 SUMMARY OF SIT CALCULATION								
11 RETURN ON RATE BASE	R751	46	0	0	0	0	576	0
12 NET FED INCOME TAX ALLOWABLE	1879	16	0	0	0	-3	202	3
13 NET DEDUCTIONS AND ADDITIONS	Y871	-2	-0	-0	-0	9	-5	-0
14 BASE FOR SIT COMPUTATION	J965	60	0	0	0	6	773	3
15 SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16 PRELIMINARY STATE INCOME TAX	J969	3	0	0	0	0	44	0
17 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	44	0
18 STATE INCOME TAX PAYABLE								
19 PRELIMINARY STATE INCOME TAX	J969	3	0	0	0	0	44	0
20 NET STATE INCOME TAX PAYABLE	J989	3	0	0	0	0	44	0
21 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE 100% LF

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	3	3	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	7	0	0	0	7	0	0
5 GROSS PLANT RELATED	Q006 GP19	3	1	0	0	0	0	1
6 RATE BASE RELATED	Q008 RB91	12	4	0	1	2	1	3
7 ENERGY NON-FUEL RELATED	Q010 K312	5	0	5	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	68	0	0	0	0	0	68
9 DISTRIBUTION SECONDARY	Q014 K242	4	0	0	0	0	4	0
10 CUSTOMER ACCOUNTING	Q016 K412	1	0	0	0	0	0	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	104	8	5	2	9	5	72
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	2,054	512	223	81	118	48	291
14 RETURN ON RATE BASE	R751	576	198	21	53	76	30	152
15 NET FED INCOME TAX ALLOWABLE	I879	205	69	8	20	27	11	54
16 NET STATE INCOME TAX ALLOWABLE	J979	44	16	1	4	6	2	12
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-104	-8	-5	-2	-9	-5	-72
18 <u>SUBTOTAL B</u>	CS03	2,775	787	248	156	218	86	437
19 <u>REVENUE TAX FACTOR</u>	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	2,775	787	248	156	218	86	437
21 CLASS REVENUES=COST OF SERVICE	R602	2,775	787	248	156	218	86	437
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-2,775	-787	-248	-156	-218	-86	-437
23 EXCESS REVENUES	XREV	0	0	0	0	0	0	0
24 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 EXCESS RETURN	XRET	0	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	3	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	1	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	7	0
5 GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	2	1
6 RATE BASE RELATED	Q008 RB91	1	0	0	0	0	12	0
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	5	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	68	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	4	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	1	1	0
11 TOTAL REVENUE CREDITS	Q027	1	0	0	0	1	103	1
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	151	0	0	0	629	2,053	1
14 RETURN ON RATE BASE	R751	46	0	0	0	0	576	0
15 NET FED INCOME TAX ALLOWABLE	I879	16	0	0	0	-3	202	3
16 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	0	0	44	0
17 TOTAL REVENUE CREDITS	Q027	-1	-0	-0	-0	-1	-103	-1
18 SUBTOTAL B	CS03	215	0	0	0	625	2,772	3
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	215	0	0	0	625	2,772	3
21 CLASS REVENUES=COST OF SERVICE	R602	214	0	0	0	625	2,771	4
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-215	-0	-0	-0	-625	-2,772	-3
23 EXCESS REVENUES	XREV	-1	0	0	0	0	-1	1
24 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
25 EXCESS RETURN	XRET	-1	0	0	0	0	-1	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE 100% LF

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>							
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>							
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>							
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>							
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>							
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>							
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
<u>DEFERRED INCOME TAX</u>	<u>292,362</u>	<u>0.07976</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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 GENERAL SERVICE 100% LF

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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
20 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22 NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 WAGES AND SALARIES								
31 PROD. DEMAND - BASE	K600 K200	58	58	0	0	0	0	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	9	9	0	0	0	0	0
33 PROD. DEMAND - PEAKING	K604 K204	4	4	0	0	0	0	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	63	0	63	0	0	0	0
35 TRANSMISSION	K610 T121	12	1	0	11	0	0	0
36 DISTRIBUTION	K612 D141	76	0	0	0	18	8	38
37 TOTAL PTD WAGES & SALARIES	K617	222	72	63	11	18	8	38
38 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.32432	0.28378	0.04955	0.08108	0.03604	0.17117
39 CUSTOMER ACCOUNTING	K620 K667	101	0	0	0	0	0	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	25	0	0	0	0	0	0
41 ECCR	K624 K400	43	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30 WAGES AND SALARIES								
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	58	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	9	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	4	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	63	0
35	TRANSMISSION	K610 T121	0	0	0	0	12	0
36	DISTRIBUTION	K612 D141	12	0	0	0	76	0
37	TOTAL PTD WAGES & SALARIES	K617	12	0	0	0	222	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.05405	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	16	0	0	0	85	101
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	25	25	0
41	ECCR	K624 K400	0	0	0	43	43	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTDCSS WAGES & SALARIES	K627	391	72	63	11	18	8	38
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.18414	0.16113	0.02813	0.04604	0.02046	0.09719
3	ADMINISTRATIVE & GENERAL	K630 K627	20	4	3	1	1	0	2
4	TOTAL WAGES AND SALARIES EXP	K633	411	76	66	12	19	8	40
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.18491	0.16058	0.02920	0.04623	0.01946	0.09732
6 WTG CUST ACCOUNTING EXPENSE									
7	METER READING	K640 K410	66	0	0	0	0	0	0
8	CUSTOMER RECORDS	K642 K412	303	0	0	0	0	0	0
9	BILLING	K644 K414	54	0	0	0	0	0	0
10	TOTAL ALLOCATOR NO 1	K667	423	0	0	0	0	0	0
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12 RECOV FUEL ENERGY EXPENSE									
13	AMOUNT ALLOCABLE	K672 K306	1,715	0	1,715	0	0	0	0
14	TOTAL ALLOCATOR NO 2	K697	1,715	0	1,715	0	0	0	0
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	FUNCTIONAL COST OF SERVICE					TOTAL	ALL	
		METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	AT ISSUE	OTHER	
1	TOTAL PTDCSS WAGES & SALARIES	K627	28	0	0	0	153	391	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.07161	0.00000	0.00000	0.00000	0.39130	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	1	0	0	0	8	20	0
4	TOTAL WAGES AND SALARIES EXP	K633	29	0	0	0	161	411	0
5	WTD WAGE AND SALARY RATIOS	K639	0.07056	0.00000	0.00000	0.00000	0.39173	1.00000	0.00000
6	<u>WTG CUST ACCOUNTING EXPENSE</u>								
7	METER READING	K640 K410	66	0	0	0	0	66	0
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	303	303	0
9	BILLING	K644 K414	0	0	0	0	54	54	0
10	TOTAL ALLOCATOR NO 1	K667	66	0	0	0	357	423	0
11	WTD RATIOS	K669	0.15603	0.00000	0.00000	0.00000	0.84397	1.00000	0.00000
12	<u>RECOV FUEL ENERGY EXPENSE</u>								
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	1,715	0
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	1,715	0
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04413	0.00000	0.95587	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83321	0.00000	0.16679	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.24283	0.49522
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00727	0.00000	0.15756	0.20280	0.41359
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.44223	0.00000	0.08853	0.11395	0.23238
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.12189	0.10614	0.01824	0.03068	0.06385
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.40785	0.01139	0.08098	0.10501	0.04458
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.49366	0.00974	0.07704	0.07979	0.16455
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05523	0.00000	0.94477	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.24752	0.50188
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00815	0.00000	0.13941	0.21100	0.08236
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.14777	0.12887	0.02234	0.03780	0.07732
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.42857	0.00000	0.14286	0.14286	0.00000
18	WTD NET PLANT RATIOS	NP29	1.00000	0.32735	0.01294	0.08468	0.12867	0.05036
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.14070	0.66080	0.02764	0.03518	0.07538
22	WTD RATIOS	W689	1.00000	0.44231	0.00000	0.08974	0.11538	0.23397
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.14941	0.16121	0.02883	0.04587	0.11402
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.50943	-2.64151	-0.32075	-0.28302	-0.16981
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.32832	0.01301	0.08804	0.12791	0.04985
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.34493	0.03700	0.09173	0.13163	0.05183
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05882	0.00000	0.94118	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.21905	0.61429
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00464	0.00232	0.00000	0.00232	0.00000
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.15948	0.15517	0.03448	0.05603	0.11638
35	WTD O & M EXP RATIOS	OM39	1.00000	0.15588	0.15221	0.02941	0.04412	0.01397
<u>36 DEPRECIATION EXPENSES</u>								

FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.15891	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.13272	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.07457	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.04726	0.00000	0.00000	0.59784	0.99917	0.00083
9	WTD GROSS PLANT RATIOS	GP19	0.07164	0.00000	0.00000	0.06416	0.99991	0.00009
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.05920	0.00000	0.00000	0.07796	1.00037	-0.00037
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.15398	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.13126	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.05670	0.00000	0.00000	0.51031	0.99656	0.00344
17	WTD NET C & O PLANT RATIOS	C229	0.14286	0.00000	0.00000	0.00000	1.14286	-0.14286
18	WTD NET PLANT RATIOS	NP29	0.08330	0.00000	0.00000	0.05122	0.99948	0.00052
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.02513	0.00000	0.00000	0.02261	1.00251	-0.00251
22	WTD RATIOS	W689	0.07372	0.00000	0.00000	0.00000	1.00321	-0.00321
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.07602	0.00000	0.00000	0.40891	1.00000	0.00000
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.47170	0.00000	0.00000	5.71698	0.96226	0.03774
<u>25 RATE BASE</u>								
26	WTD NET OCBR RATIOS	RB29	0.08263	0.00000	0.00000	0.05103	0.99932	0.00068
27	WTD TOTAL RATE BASE RATIOS	RB99	0.07911	0.00000	0.00000	-0.00017	0.99966	0.00034
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.10476	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.15545	0.00000	0.00000	0.80510	1.00000	0.00000
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.07759	0.00000	0.00000	0.37069	0.99569	0.00431
35	WTD O & M EXP RATIOS	OM39	0.07868	0.00000	0.00000	0.40074	0.99926	0.00074
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03448	0.00000	0.96552	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.22727	0.11932	0.49432
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.10204	0.09184	0.02041	0.03061	0.01020	0.06122
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.45318	0.01685	0.05618	0.08052	0.04120	0.17416
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.40625	0.00781	0.07813	0.10156	0.04688	0.21094
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.18182	0.15152	0.03030	0.06061	0.03030	0.09091
9 WTD OTHER TAX RATIOS	L599	1.00000	0.36025	0.03727	0.06832	0.09317	0.04348	0.18634
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.00000	-1.00000	0.00000	0.00000	0.00000	1.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.24927	0.10857	0.03944	0.05745	0.02337	0.14167
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.28360	0.08937	0.05622	0.07856	0.03099	0.15748
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.45968	0.45699	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05882	0.00000	0.94118	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.21905	0.06190	0.61429
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.32432	0.28378	0.04955	0.08108	0.03604	0.17117
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.18414	0.16113	0.02813	0.04604	0.02046	0.09719
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.18491	0.16058	0.02920	0.04623	0.01946	0.09732
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.15909	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.04082	0.00000	0.00000	0.00000	0.64286	1.00000	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	0.05993	0.00000	0.00000	0.00000	0.11798	1.00000	0.00000
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.07031	0.00000	0.00000	0.00000	0.06250	0.98438	0.01563
8 WTD PAYROLL TAX RATIOS	L559	0.06061	0.00000	0.00000	0.00000	0.39394	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.06832	0.00000	0.00000	0.00000	0.13043	0.98758	0.01242
10 WTD MISCELLANEOUS EXP RATIOS	M629	-1.00000	0.00000	0.00000	0.00000	0.00000	-1.00000	2.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.07352	0.00000	0.00000	0.00000	0.30623	0.99951	0.00049
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.07748	0.00000	0.00000	0.00000	0.22523	0.99892	0.00108
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.08333	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.10476	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.05405	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.07161	0.00000	0.00000	0.00000	0.39130	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.07056	0.00000	0.00000	0.00000	0.39173	1.00000	0.00000
23 WTD RATIOS	K669	0.15603	0.00000	0.00000	0.00000	0.84397	1.00000	0.00000

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FLORIDA POWER CORPORATION
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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>									
1	<u>NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	2,775	787	248	156	218	86	437
3	TOTAL REVENUE CREDITS	Q027	104	8	5	2	9	5	72
4	TOTAL ELECTRIC REVENUE	CS07	2,879	795	253	158	227	91	509
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,054	-512	-223	-81	-118	-48	-291
6	NET INCOME	N101	825	283	30	77	109	43	218
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-149	-51	-6	-14	-20	-7	-39
9	TOTAL SIT UNALLOW FOR FIT	Y861	144	59	2	12	15	6	31
10	PRELIMINARY TAXABLE INCOME	T101	820	291	26	75	104	42	210
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	820	291	26	75	104	42	210
13	STATE TAXABLE INCOME	S101	820	291	26	75	104	42	210
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192	ST01	44	16	1	4	6	2	12
17	STATE INC TAX PAYABLE	SP01	44	16	1	4	6	2	12
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	44	16	1	4	6	2	12
20	NET STATE INC TAX ALLOWABLE	SA01	44	16	1	4	6	2	12
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	820	291	26	75	104	42	210
23	STATE INC TAX PAYABLE	SP01	-44	-16	-1	-4	-6	-2	-12
24	NET FEDERAL TAXABLE INCOME	F101	776	275	25	71	98	40	198
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	271	96	9	25	34	14	69
27	TOTAL FED PROV DEF IT (410.1)	Z781	-54	-22	-1	-4	-6	-2	-12
28	TOTAL AMORTIZED ITC	Z813	-12	-5	-0	-1	-1	-1	-3
29	NET FED INC TAX ALLOWABLE	FA01	205	69	8	20	27	11	54
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	271	96	9	25	34	14	69
32	FED INC TAX PAYABLE	FP01	271	96	9	25	34	14	69
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	N101	825	283	30	77	109	43	218

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600	214	0	0	0	625	2,771	4
3	TOTAL REVENUE CREDITS	Q027	1	0	0	0	1	103	1
4	TOTAL ELECTRIC REVENUE	CS07	215	0	0	0	626	2,874	5
5	TOTAL OP EXP EX INC & REV TAX	OP61	-151	-0	-0	-0	-629	-2,053	-1
6	NET INCOME	NI01	64	0	0	0	-3	821	4
7 ADJUSTMENTS TO NET INCOME									
8	TOTAL INTEREST EXPENSE	Y783	-12	-0	-0	-0	-0	-149	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	10	0	0	0	9	144	0
10	PRELIMINARY TAXABLE INCOME	T101	62	0	0	0	6	816	4
11 STATE INCOME TAX COMPUTATION									
12	PRELIMINARY TAXABLE INCOME	T101	62	0	0	0	6	816	4
13	STATE TAXABLE INCOME	SI01	62	0	0	0	6	816	4
14 STATE INCOME TAX PAYABLE									
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = SI01 * K192	ST01	3	0	0	0	0	44	0
17	STATE INC TAX PAYABLE	SP01	3	0	0	0	0	44	0
18 SIT ALLOWABLE									
19	STATE INC TAX PAYABLE	SP01	3	0	0	0	0	44	0
20	NET STATE INC TAX ALLOWABLE	SA01	3	0	0	0	0	44	0
21 FEDERAL INCOME TAX COMPUTATION									
22	PRELIMINARY TAXABLE INCOME	T101	62	0	0	0	6	816	4
23	STATE INC TAX PAYABLE	SP01	-3	-0	-0	-0	-0	-44	-0
24	NET FEDERAL TAXABLE INCOME	FI01	59	0	0	0	6	772	4
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = FI01 * K190	FT01	21	0	0	0	2	270	1
27	TOTAL FED PROV DEF IT (410.1)	Z781	-4	0	0	0	-4	-55	1
28	TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-0	-1	-13	1
29	NET FED INC TAX ALLOWABLE	FA01	16	0	0	0	-3	202	3
30 FEDERAL INCOME TAX PAYABLE									
31	PRELIM FIT = FI01 * K190	FT01	21	0	0	0	2	270	1
32	FED INC TAX PAYABLE	FP01	21	0	0	0	2	270	1
33 PRELIMINARY SUMMARY									
34	NET INCOME	NI01	64	0	0	0	-3	821	4

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FLORIDA POWER CORPORATION
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-205	-69	-8	-20	-27	-11	-54
2 NET STATE INC TAX ALLOWABLE	SA01	-44	-16	-1	-4	-6	-2	-12
3 OVERALL RETURN EARNED (SCH 14)	RETU	576	198	21	53	76	30	152
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09821	0.09787	0.09677	0.09851	0.09845	0.09868	0.09832

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-16	-0	-0	-0	3	-202	-3
2 NET STATE INC TAX ALLOWABLE	SA01	-3	-0	-0	-0	-0	-44	-0
3 <u>OVERALL RETURN EARNED (SCH 14)</u>	RETU	<u>45</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>575</u>	<u>1</u>
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09698	0.00000	0.00000	0.00000	0.00000	0.09807	0.50000

E *General Service Demand*

FLORIDA POWER CORPORATION
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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	1,755,049	1,014,013	23,964	206,369	337,687	140,823	11,010
3	TOTAL DEPRECIATION RESERVE	DR11	-895,193	-594,204	-9,933	-94,918	-124,326	-58,647	-4,092
4	TOTAL RATE BASE ADJUSTMENTS	RB71	74,156	27,506	26,355	10,657	7,262	3,445	148
5	TOTAL RATE BASE	RB91	934,012	447,315	40,386	122,108	220,623	85,621	7,066
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	121,466	47,231	38,467	8,991	17,016	5,241	775
8	TOTAL DEPRECIATION EXPENSE	DE41	81,665	53,602	1,715	6,647	12,066	6,227	425
9	TOTAL OTHER TAX & MISC EXPENSE	L591	23,360	12,933	1,272	2,584	4,303	1,795	141
10	MISC ALLOWABLE EXPENSES	M621	-206	-138	25	-28	-44	-20	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	226,285	113,628	41,479	18,194	33,341	13,243	1,340
12	NET FED INCOME TAX ALLOWABLE	1879	32,919	15,409	1,530	4,351	7,932	3,058	254
13	NET STATE INCOME TAX ALLOWABLE	J979	7,169	3,541	278	923	1,645	645	53
14	TOTAL OPERATING EXPENSE	OPEX	266,373	132,578	43,287	23,468	42,918	16,946	1,647
15	RETURN ON RATE BASE	R751	91,617	43,877	3,961	11,978	21,641	8,399	693
16	TOTAL REVENUE CREDITS	Q027	-7,455	-1,815	-969	-543	-2,424	-1,343	-328
17	TOTAL ELECTRIC COST OF SERVICE	CS05	350,535	174,641	46,279	34,903	62,135	24,002	2,012
18	CLASS REVENUES=COST OF SERVICE	R602	350,535	174,641	46,279	34,903	62,135	24,003	2,012
19	EXCESS REVENUES	XREV	0	1	0	0	0	1	0
20	TOTAL RETURN EARNED	RETE	91,618	43,878	3,961	11,978	21,641	8,400	693
21	RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09808	0.09809	0.09809	0.09811	0.09808
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13201	0.13201	0.13199	0.13201	0.13201	0.13204	0.13198
24	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	350,535	174,641	46,279	34,903	62,135	24,003	2,012
26	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	0	-1	0
27	PER UNIT PRES REV	RIJP	0.00000	-0.00001	0.00000	0.00000	0.00000	-0.00004	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	17,880	0	0	0	3,304	1,755,050	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-7,129	-0	-0	-0	-1,946	-895,195	2
4 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	74,158	-2
5 TOTAL RATE BASE	RB91	10,903	0	0	0	-9	934,013	-1
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	1,236	0	0	0	2,513	121,470	-4
8 TOTAL DEPRECIATION EXPENSE	DE41	692	0	0	0	290	81,664	1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	237	0	0	0	97	23,362	-2
10 MISC ALLOWABLE EXPENSES	M621	-2	0	0	0	1	-207	1
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,163	0	0	0	2,901	226,289	-4
12 NET FED INCOME TAX ALLOWABLE	1879	389	0	0	0	-7	32,916	3
13 NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	2	7,169	0
14 TOTAL OPERATING EXPENSE	OPEX	2,634	0	0	0	2,896	266,374	-1
15 RETURN ON RATE BASE	R751	1,069	0	0	0	-1	91,617	0
16 TOTAL REVENUE CREDITS	Q027	-26	-0	-0	-0	-6	-7,454	-1
17 TOTAL ELECTRIC COST OF SERVICE	CS05	3,677	0	0	0	2,889	350,537	-2
18 CLASS REVENUES=COST OF SERVICE	R602	3,677	0	0	0	2,889	350,539	-4
19 EXCESS REVENUES	XREV	0	0	0	0	0	2	-2
20 TOTAL RETURN EARNED	RETE	1,069	0	0	0	-1	91,619	-1
21 RATE OF RETURN EARNED	RORE	0.09805	0.00000	0.00000	0.00000	0.11111	0.09809	1.00000
22 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23 RETURN EARNED ON COMMON EQUITY	ROE	0.13193	-0.05086	-0.05086	-0.05086	0.15628	0.13201	1.81339
24 ALLOWED RETURN ON COM EQUITY	AOE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25 CLASS REVENUES=COST OF SERVICE	R600	3,677	0	0	0	2,889	350,539	-4
26 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-2	2
27 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00001	-0.50000

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FLORIDA POWER CORPORATION
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>									
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	734,321	734,321	0	0	0	0	0
3	INTERMEDIATE	P102 K202	116,434	116,434	0	0	0	0	0
4	PEAKING	P104 K204	121,660	121,660	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	972,415	972,415	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	4,740	4,740	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	847	847	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	3,582	3,582	0	0	0	0	0
10	TRANSMISSION	T106 K220	200,921	0	0	200,921	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	210,090	9,169	0	200,921	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	1,182,505	981,584	0	200,921	0	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	326,981	0	0	0	326,981	0	0
15	SECONDARY	D102 K242	136,358	0	0	0	0	136,358	0
16	SERVICES	D104 K244	10,660	0	0	0	0	0	10,660
17	METERS	D106 K246	17,095	0	0	0	0	0	0
18	DISTRIBUTION PLANT IN SERVICE	D141	491,094	0	0	0	326,981	136,358	10,660
19	TOTAL TRANS & DIST PLANT	TD21	701,184	9,169	0	200,921	326,981	136,358	10,660
20	TOTAL GROSS PTD PLANT	PD21	1,673,599	981,584	0	200,921	326,981	136,358	10,660
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	79,573	32,429	23,964	5,448	10,706	4,465	350
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	1,877	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	81,450	32,429	23,964	5,448	10,706	4,465	350
25	GROSS ELECTRIC PLT IN SERVICE	GP11	1,755,049	1,014,013	23,964	206,369	337,687	140,823	11,010

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FLORIDA POWER CORPORATION
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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	0	0	0	0	0	734,321	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	116,434	0
4	PEAKING	P104 K204	0	0	0	0	0	121,660	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	972,415	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	4,740	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	847	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	3,582	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	200,921	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	210,090	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	1,182,505	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D100 K240	0	0	0	0	0	326,981	0
15	SECONDARY	D102 K242	0	0	0	0	0	136,358	0
16	SERVICES	D104 K244	0	0	0	0	0	10,660	0
17	METERS	D106 K246	17,095	0	0	0	0	17,095	0
18	DISTRIBUTION PLANT IN SERVICE	D141	17,095	0	0	0	0	491,094	0
19	TOTAL TRANS & DIST PLANT	TD21	17,095	0	0	0	0	701,184	0
20	TOTAL GROSS PTD PLANT	PD21	17,095	0	0	0	0	1,673,599	0
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G100 K627	785	0	0	0	1,427	79,574	-1
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	1,877	1,877	0
24	GENERAL PLANT IN SERVICE	G121	785	0	0	0	3,304	81,451	-1
25	GROSS ELECTRIC PLT IN SERVICE	GP11	17,880	0	0	0	3,304	1,755,050	-1

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FLORIDA POWER CORPORATION
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	419,956	419,956	0	0	0	0	0
3	INTERMEDIATE	P152 P102	102,172	102,172	0	0	0	0	0
4	PEAKING	P154 P104	54,904	54,904	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	577,032	577,032	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	1,592	1,592	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	285	285	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	1,203	1,203	0	0	0	0	0
10	TRANSMISSION	T156 T106	92,526	0	0	92,526	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	95,606	3,080	0	92,526	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	119,671	0	0	0	119,671	0	0
14	SECONDARY	D152 D102	56,706	0	0	0	0	56,706	0
15	SERVICES	D154 D104	3,940	0	0	0	0	0	3,940
16	METERS	D156 D106	6,792	0	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	187,109	0	0	0	119,671	56,706	3,940
18 GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150 G100	32,931	13,421	9,917	2,255	4,431	1,848	145
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	1,353	0	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	34,284	13,421	9,917	2,255	4,431	1,848	145
22 COMMON & OTHER PLANT									
23	RETIREMENT WORK IN PROGRESS	C150 GP19	1,162	671	16	137	224	93	7
24	TOTAL COM & OTHER PLANT	C171	1,162	671	16	137	224	93	7
25	TOTAL DEPRECIATION RESERVE	DR11	895,193	594,204	9,933	94,918	124,326	58,647	4,092

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	BASE	P150 P100	0	0	0	0	419,956	0
3	INTERMEDIATE	P152 P102	0	0	0	0	102,172	0
4	PEAKING	P154 P104	0	0	0	0	54,904	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	577,032	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	1,592	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	285	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	1,203	0
10	TRANSMISSION	T156 T106	0	0	0	0	92,526	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	95,606	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	0	0	0	0	119,671	0
14	SECONDARY	D152 D102	0	0	0	0	56,706	0
15	SERVICES	D154 D104	0	0	0	0	3,940	0
16	METERS	D156 D106	6,792	0	0	0	6,792	0
17	TOTAL DIST DEPREC RESERVE	D191	6,792	0	0	0	187,109	0
18 GENERAL & INTANGIBLE PLANT								
19	LABOR RELATED	G150 G100	325	0	0	591	32,933	-2
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	1,353	1,353	0
21	TOTAL GENERAL DEPREC RESERVE	G171	325	0	0	1,944	34,286	-2
22 COMMON & OTHER PLANT								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	12	0	0	2	1,162	0
24	TOTAL COM & OTHER PLANT	C171	12	0	0	2	1,162	0
25	TOTAL DEPRECIATION RESERVE	DR11	7,129	0	0	1,946	895,195	-2

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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
NET ELECTRIC PLANT									
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	972,415	972,415	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-577,032	-577,032	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	395,383	395,383	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	210,090	9,169	0	200,921	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-95,606	-3,080	-0	-92,526	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	114,484	6,089	0	108,395	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	491,094	0	0	0	326,981	136,358	10,660
11	TOTAL DIST DEPREC RESERVE	D191	-187,109	-0	-0	-0	-119,671	-56,706	-3,940
12	NET DISTRIBUTION PLANT	D241	303,985	0	0	0	207,310	79,652	6,720
13	NET PTD PLANT	NT31	813,852	401,472	0	108,395	207,310	79,652	6,720
14	NET TRANS & DIST PLANT	NT21	418,469	6,089	0	108,395	207,310	79,652	6,720
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	81,450	32,429	23,964	5,448	10,706	4,465	350
17	TOTAL GENERAL DEPREC RESERVE	G171	-34,284	-13,421	-9,917	-2,255	-4,431	-1,848	-145
18	NET GENERAL & INTANG PLANT	G221	47,166	19,008	14,047	3,193	6,275	2,617	205
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-1,162	-671	-16	-137	-224	-93	-7
21	NET COMMON & OTHER PLANT	C221	-1,162	-671	-16	-137	-224	-93	-7
22	NET ELECTRIC PLANT IN SERVICE	NP21	859,856	419,809	14,031	111,451	213,361	82,176	6,918

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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	972,415	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-577,032	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	395,383	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	210,090	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-95,606	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	114,484	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	17,095	0	0	0	0	491,094	0
11	TOTAL DIST DEPREC RESERVE	D191	-6,792	-0	-0	-0	-0	-187,109	-0
12	NET DISTRIBUTION PLANT	D241	10,303	0	0	0	0	303,985	0
13	NET PTD PLANT	NT31	10,303	0	0	0	0	813,852	0
14	NET TRANS & DIST PLANT	NT21	10,303	0	0	0	0	418,469	0
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	785	0	0	0	3,304	81,451	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-325	-0	-0	-0	-1,944	-34,286	2
18	NET GENERAL & INTANG PLANT	G221	460	0	0	0	1,360	47,165	1
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-12	-0	-0	-0	-2	-1,162	-0
21	NET COMMON & OTHER PLANT	C221	-12	0	0	0	-2	-1,162	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	10,751	0	0	0	1,358	859,855	1

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	1,433	0	0	1,433	0	0
5	DISTRIBUTION	V226 D100	467	0	0	0	467	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	1,900	0	0	1,433	467	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	28,254	28,254	0	0	0	0
9	TRANSMISSION	V236 T106	5,477	0	0	5,477	0	0
10	DISTRIBUTION	V238 D141	3,326	0	0	0	2,215	924
11	GENERAL	V240 G100	1,341	547	404	92	180	75
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	-18,705	-18,705	0	0	0	0
13	TOTAL RATE BASE CWIP	V255	19,693	10,096	404	5,569	2,395	999
14	TOTAL ADDITIVE ADJUSTMENTS	V289	21,593	10,096	404	7,002	2,862	999
15	NET ORIGINAL COST RATE BASE	RB21	881,449	429,905	14,435	118,453	216,223	83,175
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	48,648	0	48,648	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	-139	0	-139	0	0	0
21	TOTAL FUEL STOCKS	W641	48,509	0	48,509	0	0	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	21,564	12,459	294	2,536	4,149	1,730
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-120	-69	-2	-14	-23	-10
25	TOTAL PLANT MATERIALS & SUPPL	W659	21,444	12,390	292	2,522	4,126	1,720
26	TOTAL MATERIALS & SUPPLIES	W661	69,953	12,390	48,801	2,522	4,126	1,720
27 PREPAYMENTS								
28	TOTAL	W670 PD29	52,031	30,517	0	6,246	10,166	4,239
29	TOTAL PREPAYMENTS	W687	52,031	30,517	0	6,246	10,166	4,239
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	1,433	0
5	DISTRIBUTION	V226 D100	0	0	0	0	467	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	1,900	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	28,254	0
9	TRANSMISSION	V236 T106	0	0	0	0	5,477	0
10	DISTRIBUTION	V238 D141	116	0	0	0	3,327	-1
11	GENERAL	V240 G100	13	0	0	24	1,341	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-18,705	0
13	TOTAL RATE BASE CWIP	V255	129	0	0	24	19,694	-1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	129	0	0	24	21,594	-1
15	NET ORIGINAL COST RATE BASE	RB21	10,880	0	0	1,382	881,449	0
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	48,648	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-139	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	48,509	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	220	0	0	41	21,564	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	-1	0	0	0	-120	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	219	0	0	41	21,444	0
26	TOTAL MATERIALS & SUPPLIES	W661	219	0	0	41	69,953	0
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	531	0	0	0	52,030	1
29	TOTAL PREPAYMENTS	W687	531	0	0	0	52,030	1
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 OPEBS - D.A. RETAIL	W730 K627	-33,866	-13,802	-10,199	-2,318	-4,556	-1,900	-149
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	3,051	3,051	0	0	0	0	0
3 MISC OTHER	W736 OM31	-39,982	-15,547	-12,662	-2,959	-5,601	-1,725	-255
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-674	-389	-9	-79	-130	-54	-4
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-65	-32	-9	-6	-12	-4	0
6 1DJ K - SECTION 1341	W742 GP19	2,115	1,222	29	249	407	170	13
7 TOTAL MISC WORK CAPITAL	W747	-69,421	-25,497	-22,850	-5,113	-9,892	-3,513	-395
8 TOTAL WORKING CAPITAL	WC71	52,563	17,410	25,951	3,655	4,400	2,446	70
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	21,593	10,096	404	7,002	2,862	999	78
11 TOTAL WORKING CAPITAL	WC71	52,563	17,410	25,951	3,655	4,400	2,446	70
12 TOTAL RATE BASE ADJUSTMENTS	RB71	74,156	27,506	26,355	10,657	7,262	3,445	148
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	859,856	419,809	14,031	111,451	213,361	82,176	6,918
15 TOTAL RATE BASE ADJUSTMENTS	RB71	74,156	27,506	26,355	10,657	7,262	3,445	148
16 TOTAL RATE BASE	RB91	934,012	447,315	40,386	122,108	220,623	85,621	7,066
17 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18 RETURN ON RATE BASE	R751	91,617	43,877	3,961	11,978	21,641	8,399	693

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 OPEBS - D.A. RETAIL	W730 K627	-334	0	0	0	-607	-33,865	-1
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	3,051	0
3 MISC OTHER	W736 DM31	-407	0	0	0	-827	-39,983	1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-7	0	0	0	-1	-673	-1
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	-1	-65	0
6 1DJ K - SECTION 1341	W742 GP19	22	0	0	0	4	2,116	-1
7 TOTAL MISC WORK CAPITAL	W747	-727	0	0	0	-1,432	-69,419	-2
8 TOTAL WORKING CAPITAL	WC71	23	0	0	0	-1,391	52,564	-1
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	129	0	0	0	24	21,594	-1
11 TOTAL WORKING CAPITAL	WC71	23	0	0	0	-1,391	52,564	-1
12 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	74,158	-2
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	10,751	0	0	0	1,358	859,855	1
15 TOTAL RATE BASE ADJUSTMENTS	RB71	152	0	0	0	-1,367	74,158	-2
16 TOTAL RATE BASE	RB91	10,903	0	0	0	-9	934,013	-1
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	1,069	0	0	0	-1	91,617	0

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	3,161	0	3,161	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE P308 K306	28,075	0	28,075	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	452	0	452	0	0	0	0
6	TOTAL ENERGY RELATED P341	31,688	0	31,688	0	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	28,741	28,741	0	0	0	0	0
9	INTERMEDIATE P354 K202	4,194	4,194	0	0	0	0	0
10	PEAKING P356 K204	4,421	4,421	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL P358 K400	143	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	492	492	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	37,991	37,848	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	69,679	37,848	31,688	0	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	171	171	0	0	0	0	0
17	GEN. STEP-UP - INTERMEDIATE T302 K202	30	30	0	0	0	0	0
18	GEN. STEP-UP - PEAKING T304 K204	129	129	0	0	0	0	0
19	TRANSMISSION T306 K220	7,169	0	0	7,169	0	0	0
20	TOTAL TRANSMISSION O & M T341	7,499	330	0	7,169	0	0	0
21 DISTRIBUTION O & M								
22	PRIMARY D300 D100	13,066	0	0	0	13,066	0	0
23	SECONDARY D302 D102	3,602	0	0	0	0	3,602	0
24	SERVICES INCL R/D D304 D104	591	0	0	0	0	0	591
25	METERS D306 D106	498	0	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M D341	17,757	0	0	0	13,066	3,602	591
27 CUSTOMER ACCOUNTING								
28	METER READING C300 K410	468	0	0	0	0	0	0
29	CUSTOMER RECORDS C302 K412	1,386	0	0	0	0	0	0
30	BILLING C304 K414	210	0	0	0	0	0	0
31	SERVICE WORK FOR CONP C306 K244	55	0	0	0	0	0	55
32	UNCOLLECTIBLES C308 R600	1,073	535	142	107	190	73	6
33	GROSS UP/(DOWN) ADJ FOR UNCOLL C310 R600	-13	-6	-2	-1	-2	-1	0
34	TOTAL CUSTOMER ACCOUNTING EXP C317	3,179	529	140	106	188	72	61
35 CUSTOMER SERVICE & INFORMATION								

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	3,161	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	28,075	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	452	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	31,688	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	0	0	0	0	0	28,741	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	4,194	0
10	PEAKING	P356 K204	0	0	0	0	0	4,421	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	0	143	143	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	492	0
13	TOTAL DEMAND RELATED	P391	0	0	0	0	143	37,991	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	0	143	69,679	0
15 TRANSMISSION O & M									
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	171	0
17	GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	0	30	0
18	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	129	0
19	TRANSMISSION	T306 K220	0	0	0	0	0	7,169	0
20	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	7,499	0
21 DISTRIBUTION O & M									
22	PRIMARY	D300 D100	0	0	0	0	0	13,066	0
23	SECONDARY	D302 D102	0	0	0	0	0	3,602	0
24	SERVICES INCL R/D	D304 D104	0	0	0	0	0	591	0
25	METERS	D306 D106	498	0	0	0	0	498	0
26	TOTAL DISTRIBUTION O & M	D341	498	0	0	0	0	17,757	0
27 CUSTOMER ACCOUNTING									
28	METER READING	C300 K410	468	0	0	0	0	468	0
29	CUSTOMER RECORDS	C302 K412	0	0	0	0	1,386	1,386	0
30	BILLING	C304 K414	0	0	0	0	210	210	0
31	SERVICE WORK FOR COMP	C306 K244	0	0	0	0	0	55	0
32	UNCOLLECTIBLES	C308 R600	11	0	0	0	9	1,073	0
33	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	0	-12	-1
34	TOTAL CUSTOMER ACCOUNTING EXP	C317	479	0	0	0	1,605	3,180	-1
35 CUSTOMER SERVICE & INFORMATION									

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FLORIDA POWER CORPORATION
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O & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL	C320 K400	163	0	0	0	0	0	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	163	0	0	0	0	0	0
3 SALES									
4	TOTAL	S300 K400	208	0	0	0	0	0	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	-1	0	0	0	0	0	0
6	TOTAL SALES EXPENSE	S317	207	0	0	0	0	0	0
7 ADMINISTRATIVE & GENERAL									
8	PRODUCTION - BASE RELATED	A300 K200	-835	-835	0	0	0	0	0
9	TRANSMISSION PLANT RELATED	A302 T106	130	0	0	130	0	0	0
10	DISTRIBUTION PLANT RELATED	A304 D149	1,003	0	0	0	668	278	22
11	GROSS PLANT RELATED	A306 GP19	922	533	13	108	177	74	6
12	LABOR RELATED	A308 K627	9,051	3,689	2,726	620	1,218	508	40
13	D.A. RETAIL - LABOR	A312 K627	72	29	22	5	10	4	0
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	212	106	28	21	38	15	1
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-938	-382	-282	-64	-126	-53	-4
16	ADJ T - INDUSTRY ASSOC DUES	A318 K627	-1	0	0	0	0	0	0
17	ADJ N - INTEREST TAX DEFIC	A322 GP19	-370	-214	-5	-44	-71	-30	-2
18	ADJ D - ACQUISITION ADJ	A324 K627	13,736	5,598	4,137	940	1,848	771	60
19	TOTAL ADMINISTRATIVE & GENERAL	A337	22,982	8,524	6,639	1,716	3,762	1,567	123
20	TOTAL O & M EXPENSE	OM31	121,466	47,231	38,467	8,991	17,016	5,241	775

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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>TOTAL</u>	C320 K400	0	0	0	0	163	163	0
2	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	163	163	0
<u>3 SALES</u>									
4	TOTAL	S300 K400	0	0	0	0	208	208	0
5	ADJ P - ECONOMIC DEVELOPMENT	S304 K400	0	0	0	0	-1	-1	0
6	TOTAL SALES EXPENSE	S317	0	0	0	0	207	207	0
<u>7 ADMINISTRATIVE & GENERAL</u>									
8	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-835	0
9	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	130	0
10	DISTRIBUTION PLANT RELATED	A304 D149	35	0	0	0	0	1,003	0
11	GROSS PLANT RELATED	A306 GP19	9	0	0	0	2	922	0
12	LABOR RELATED	A308 K627	89	0	0	0	162	9,052	-1
13	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	1	72	0
14	ADJ J - RETAIL RATE CASE EXP	A314 R600	2	0	0	0	2	213	-1
15	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-9	0	0	0	-17	-937	-1
16	ADJ T - INDUSTRY ASSOC DUES	A318 K627	0	0	0	0	0	0	-1
17	ADJ N - INTEREST TAX DEFIC	A322 GP19	-4	0	0	0	-1	-371	1
18	ADJ D - ACQUISITION ADJ	A324 K627	136	0	0	0	246	13,736	0
19	TOTAL ADMINISTRATIVE & GENERAL	A337	259	0	0	0	395	22,985	-3
20	TOTAL O & M EXPENSE	OM31	1,236	0	0	0	2,513	121,470	-4

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	34,082	34,082	0	0	0	0	0
3 INTERMEDIATE	P462 P102	6,220	6,220	0	0	0	0	0
4 PEAKING	P464 P104	5,255	5,255	0	0	0	0	0
5 D.A. RETAIL	P468 K200	2,685	2,685	0	0	0	0	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	2,767	2,767	0	0	0	0	0
7 TOTAL PRODUCTION DEPREC EXP	P481	51,009	51,009	0	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	141	141	0	0	0	0	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	25	25	0	0	0	0	0
11 GEN. STEP-UP - PEAKING	T464 T104	106	106	0	0	0	0	0
12 TRANSMISSION	T466 T106	6,257	0	0	6,257	0	0	0
13 TOTAL TRANS DEPREC EXP	T481	6,529	272	0	6,257	0	0	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	11,300	0	0	0	11,300	0	0
16 SECONDARY	D462 D102	5,907	0	0	0	0	5,907	0
17 SERVICES	D464 D104	400	0	0	0	0	0	400
18 METERS	D466 D106	636	0	0	0	0	0	0
19 TOTAL DIST DEPREC EXPENSE	D481	18,243	0	0	0	11,300	5,907	400
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	6,213	2,532	1,871	425	836	349	27
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	188	0	0	0	0	0	0
23 ADJ S - SEBRING	G464 G100	-517	-211	-156	-35	-70	-29	-2
24 TOTAL GENERAL DEPREC EXPENSE	G481	5,884	2,321	1,715	390	766	320	25
25 TOTAL DEPRECIATION EXPENSE	DE41	81,665	53,602	1,715	6,647	12,066	6,227	425

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DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	0	0	0	0	0	34,082	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	6,220	0
4	PEAKING	P464 P104	0	0	0	0	0	5,255	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	2,685	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	2,767	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	51,009	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	141	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	25	0
11	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	106	0
12	TRANSMISSION	T466 T106	0	0	0	0	0	6,257	0
13	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	6,529	0
14 DISTRIBUTION DEPRECIATION									
15	PRIMARY	D460 D100	0	0	0	0	0	11,300	0
16	SECONDARY	D462 D102	0	0	0	0	0	5,907	0
17	SERVICES	D464 D104	0	0	0	0	0	400	0
18	METERS	D466 D106	636	0	0	0	0	636	0
19	TOTAL DIST DEPREC EXPENSE	D481	636	0	0	0	0	18,243	0
20 GENERAL & INTANG DEPRECIATION									
21	LABOR RELATED	G460 G100	61	0	0	0	111	6,212	1
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	188	188	0
23	ADJ S - SEBRING	G464 G100	-5	0	0	0	-9	-517	0
24	TOTAL GENERAL DEPREC EXPENSE	G481	56	0	0	0	290	5,883	1
25	TOTAL DEPRECIATION EXPENSE	DE41	692	0	0	0	290	81,664	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000's)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 GENERAL SERVICE DEMAND CLASS

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV									
2 REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500 GP19	20,047	11,583	274	2,357	3,857	1,609	126
4	TOTAL REAL EST & PROP TAX	L521	20,047	11,583	274	2,357	3,857	1,609	126
5 PAYROLL TAX									
6	TOTAL	L530 K627	3,313	1,350	998	227	446	186	15
7	TOTAL PAYROLL TAX	L551	3,313	1,350	998	227	446	186	15
8	TOTAL OTHER TAX & MISC EXPENSE	L591	23,360	12,933	1,272	2,584	4,303	1,795	141
9 OTHER TAXES & MISC EXPENSES									
10	REVENUE TAXES	M600 R600	35,843	17,857	4,732	3,569	6,353	2,454	206
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-445	-257	-6	-52	-86	-36	-3
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-35,597	-17,735	-4,700	-3,544	-6,310	-2,438	-204
13	GROSS UP/(DOWN) ADJ FOR RAF	M610 R600	-7	-3	-1	-1	-1	0	0
14	MISC ALLOWABLE EXPENSES	M621	-206	-138	25	-28	-44	-20	-1
15 PRELIMINARY SUMMARY									
16	TOTAL O & M EXPENSE	OM31	121,466	47,231	38,467	8,991	17,016	5,241	775
17	TOTAL DEPRECIATION EXPENSE	DE41	81,665	53,602	1,715	6,647	12,066	6,227	425
18	TOTAL OTHER TAX & MISC EXPENSE	L591	23,360	12,933	1,272	2,584	4,303	1,795	141
19	MISC ALLOWABLE EXPENSES	M621	-206	-138	25	-28	-44	-20	-1
20	TOTAL OP EXP EX INC & REV TAX	OP61	226,285	113,628	41,479	18,194	33,341	13,243	1,340

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	204	0	0	0	38	20,048	-1
4	TOTAL REAL EST & PROP TAX	L521		204	0	0	0	38	20,048	-1
5 PAYROLL TAX										
6	TOTAL	L530	K627	33	0	0	0	59	3,314	-1
7	TOTAL PAYROLL TAX	L551		33	0	0	0	59	3,314	-1
8	TOTAL OTHER TAX & MISC EXPENSE	L591		237	0	0	0	97	23,362	-2
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	376	0	0	0	295	35,842	1
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	-5	0	0	0	-1	-446	1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-373	0	0	0	-293	-35,597	0
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	0	0	0	0	0	-6	-1
14	MISC ALLOWABLE EXPENSES	M621		-2	0	0	0	1	-207	1
15 PRELIMINARY SUMMARY										
16	TOTAL O & M EXPENSE	OM31		1,236	0	0	0	2,513	121,470	-4
17	TOTAL DEPRECIATION EXPENSE	DE41		692	0	0	0	290	81,664	1
18	TOTAL OTHER TAX & MISC EXPENSE	L591		237	0	0	0	97	23,362	-2
19	MISC ALLOWABLE EXPENSES	M621		-2	0	0	0	1	-207	1
20	TOTAL OP EXP EX INC & REV TAX	OP61		2,163	0	0	0	2,901	226,289	-4

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE DEMAND CLASS

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 FEDERAL INCOME TAX									
2 FED INC TAX DEDUCTIONS									
3 INTEREST - MANUAL ENTRY									
4	TOTAL	Y760 RB91	25,508	12,216	1,103	3,335	6,025	2,338	193
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1,686	-807	-73	-220	-398	-155	-13
6	TOTAL OTHER INTEREST EXPENSE	Y781	23,822	11,409	1,030	3,115	5,627	2,183	180
7	TOTAL INTEREST EXPENSE	Y783	23,822	11,409	1,030	3,115	5,627	2,183	180
8 ADDITIONS									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	22,450	12,971	307	2,640	4,320	1,801	141
10	TOTAL SIT UNALLOW FOR FIT	Y861	22,450	12,971	307	2,640	4,320	1,801	141
11	NET DEDUCTIONS AND ADDITIONS	Y871	1,372	-1,562	723	475	1,307	382	39
12 FEDERAL INCOME TAX ADJUSTMENTS									
13 FED PROV DEF INC TAX (410.1)									
14	NET FED & STATE DIT	Z760 GP19	-8,532	-4,930	-116	-1,003	-1,642	-685	-54
15	ADJ R - TAX ON AFUDC	Z762 GP19	165	95	2	19	32	13	1
16	TOTAL FED PROV DEF IT (410.1)	Z781	-8,367	-4,835	-114	-984	-1,610	-672	-53
17 INVESTMENT TAX CREDITS									
18 AMORTIZED INV TAX CREDIT									
19	AMORTIZATION	Z804 GP19	1,822	1,053	25	214	351	146	11
20	TOTAL AMORTIZED ITC	Z813	1,822	1,053	25	214	351	146	11
21 PRELIMINARY SUMMARY									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-8,367	-4,835	-114	-984	-1,610	-672	-53
23	TOTAL AMORTIZED ITC	Z813	-1,822	-1,053	-25	-214	-351	-146	-11
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-10,189	-5,888	-139	-1,198	-1,961	-818	-64
25 FEDERAL INCOME TAX COMPUTATION									
26	RETURN ON RATE BASE	R751	91,617	43,877	3,961	11,978	21,641	8,399	693
27	NET DEDUCTIONS AND ADDITIONS	Y871	-1,372	1,562	-723	-475	-1,307	-382	-39
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-10,189	-5,888	-139	-1,198	-1,961	-818	-64
29	BASE FOR FIT COMPUTATION	I865	80,056	39,551	3,099	10,305	18,373	7,199	590
30	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>								
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST - MANUAL ENTRY</u>								
4	TOTAL	Y760 RB91	298	0	0	0	25,508	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-20	0	0	0	-1,686	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	278	0	0	0	23,822	0
7	TOTAL INTEREST EXPENSE	Y783	278	0	0	0	23,822	0
<u>8 ADDITIONS</u>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	229	0	0	42	22,451	-1
10	TOTAL SIT UNALLOW FOR FIT	Y861	229	0	0	42	22,451	-1
11	NET DEDUCTIONS AND ADDITIONS	Y871	49	0	0	-42	1,371	1
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>13 FED PROV DEF INC TAX (410.1)</u>								
14	NET FED & STATE DIT	2760 GP19	-87	0	0	-16	-8,533	1
15	ADJ R - TAX ON AFUDC	2762 GP19	2	0	0	0	164	1
16	TOTAL FED PROV DEF IT (410.1)	2781	-85	0	0	-16	-8,369	2
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	2804 GP19	19	0	0	3	1,822	0
20	TOTAL AMORTIZED ITC	2813	19	0	0	3	1,822	0
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT (410.1)	2781	-85	0	0	-16	-8,369	2
23	TOTAL AMORTIZED ITC	2813	-19	-0	-0	-3	-1,822	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-104	0	0	-19	-10,191	2
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26	RETURN ON RATE BASE	R751	1,069	0	0	-1	91,617	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-49	-0	-0	42	-1,371	-1
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-104	0	0	-19	-10,191	2
29	BASE FOR FIT COMPUTATION	1865	916	0	0	22	80,055	1
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	43,108	21,297	1,669	5,549	9,893	3,876	318
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-10,189	-5,888	-139	-1,198	-1,961	-818	-64
3	NET FED INCOME TAX ALLOWABLE	1879	32,919	15,409	1,530	4,351	7,932	3,058	254
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	43,108	21,297	1,669	5,549	9,893	3,876	318
6	NET FED INCOME TAX PAYABLE	1889	43,108	21,297	1,669	5,549	9,893	3,876	318
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	91,617	43,877	3,961	11,978	21,641	8,399	693
12	NET FED INCOME TAX ALLOWABLE	1879	32,919	15,409	1,530	4,351	7,932	3,058	254
13	NET DEDUCTIONS AND ADDITIONS	Y871	-1,372	1,562	-723	-475	-1,307	-382	-39
14	BASE FOR SIT COMPUTATION	J965	123,164	60,848	4,768	15,854	28,266	11,075	908
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	7,169	3,541	278	923	1,645	645	53
17	NET STATE INCOME TAX ALLOWABLE	J979	7,169	3,541	278	923	1,645	645	53
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	7,169	3,541	278	923	1,645	645	53
20	NET STATE INCOME TAX PAYABLE	J989	7,169	3,541	278	923	1,645	645	53
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	493	0	0	0	12	43,107	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-104	0	0	0	-19	-10,191	2
3	NET FED INCOME TAX ALLOWABLE	1879	389	0	0	0	-7	32,916	3
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	493	0	0	0	12	43,107	1
6	NET FED INCOME TAX PAYABLE	1889	493	0	0	0	12	43,107	1
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	1,069	0	0	0	-1	91,617	0
12	NET FED INCOME TAX ALLOWABLE	1879	389	0	0	0	-7	32,916	3
13	NET DEDUCTIONS AND ADDITIONS	Y871	-49	-0	-0	-0	42	-1,371	-1
14	BASE FOR SIT COMPUTATION	J965	1,409	0	0	0	34	123,162	2
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	82	0	0	0	2	7,169	0
17	NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	2	7,169	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	82	0	0	0	2	7,169	0
20	NET STATE INCOME TAX PAYABLE	J989	82	0	0	0	2	7,169	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	653	653	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	243	0	0	243	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	1,890	0	0	0	1,890	0	0
5 GROSS PLANT RELATED	Q006 GP19	426	246	6	50	82	34	3
6 RATE BASE RELATED	Q008 RB91	1,913	916	83	250	452	175	14
7 ENERGY NON-FUEL RELATED	Q010 K312	880	0	880	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	311	0	0	0	0	0	311
9 DISTRIBUTION SECONDARY	Q014 K242	1,134	0	0	0	0	1,134	0
10 CUSTOMER ACCOUNTING	Q016 K412	5	0	0	0	0	0	0
11 TOTAL REVENUE CREDITS	Q027	7,455	1,815	969	543	2,424	1,343	328
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	QP61	226,285	113,628	41,479	18,194	33,341	13,243	1,340
14 RETURN ON RATE BASE	R751	91,617	43,877	3,961	11,978	21,641	8,399	693
15 NET FED INCOME TAX ALLOWABLE	1879	32,919	15,409	1,530	4,351	7,932	3,058	254
16 NET STATE INCOME TAX ALLOWABLE	J979	7,169	3,541	278	923	1,645	645	53
17 TOTAL REVENUE CREDITS	Q027	-7,455	-1,815	-969	-543	-2,424	-1,343	-328
18 SUBTOTAL B	CS03	350,535	174,640	46,279	34,903	62,135	24,002	2,012
19 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	350,535	174,640	46,279	34,903	62,135	24,002	2,012
21 CLASS REVENUES=COST OF SERVICE	R602	350,535	174,641	46,279	34,903	62,135	24,003	2,012
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-350,535	-174,640	-46,279	-34,903	-62,135	-24,002	-2,012
23 EXCESS REVENUES	XREV	0	1	0	0	0	1	0
24 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
25 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
26 EXCESS RETURN	XRET	1	1	0	0	0	1	0

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FLORIDA POWER CORPORATION
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COST OF SERVICE COMPUTATION	ITEM ALLO	GENERAL SERVICE DEMAND CLASS					TOTAL AT ISSUE	ALL OTHER
		METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO		
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	653	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	243	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	1,890	0
5 GROSS PLANT RELATED	Q006 GP19	4	0	0	0	1	426	0
6 RATE BASE RELATED	Q008 RB91	22	0	0	0	0	1,912	1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	880	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	311	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	1,134	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	5	5	0
11 TOTAL REVENUE CREDITS	Q027	26	0	0	0	6	7,454	1
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	2,163	0	0	0	2,901	226,289	-4
14 RETURN ON RATE BASE	R751	1,069	0	0	0	-1	91,617	0
15 NET FED INCOME TAX ALLOWABLE	I879	389	0	0	0	-7	32,916	3
16 NET STATE INCOME TAX ALLOWABLE	J979	82	0	0	0	2	7,169	0
17 TOTAL REVENUE CREDITS	Q027	-26	-0	-0	-0	-6	-7,454	-1
18 SUBTOTAL B	CS03	3,677	0	0	0	2,889	350,537	-2
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	3,677	0	0	0	2,889	350,537	-2
21 CLASS REVENUES=COST OF SERVICE	R602	3,677	0	0	0	2,889	350,539	-4
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-3,677	-0	-0	-0	-2,889	-350,537	2
23 EXCESS REVENUES	XREV	0	0	0	0	0	2	-2
24 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
25 EXCESS TAX	XTAX	0	0	0	0	0	0	-1
26 EXCESS RETURN	XRET	0	0	0	0	0	2	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE DEMAND CLASS

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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE OF RETURN</u>									
<u>2 CAPITALIZATION AMOUNTS</u>									
3	LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
<u>11 COST OF CAPITAL</u>									
12	LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WEIGHTED COST OF CAPITAL</u>									
20	LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
<u>28 TAX RATES AND SPECIAL FACTORS</u>									
29	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE DEMAND CLASS

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
<u>DEFERRED INCOME TAX</u>	<u>292,362</u>	<u>0.07976</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	3,665,497	1.00000		0.09809

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
20 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22 NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 WAGES AND SALARIES								
31 PROD. DEMAND - BASE	K600 K200	12,862	12,862	0	0	0	0	0
32 PROD. DEMAND - INTERMEDIATE	K602 K202	1,974	1,974	0	0	0	0	0
33 PROD. DEMAND - PEAKING	K604 K204	978	978	0	0	0	0	0
34 PRODUCTION ENERGY - ALLOCABLE	K608 K306	11,776	0	11,776	0	0	0	0
35 TRANSMISSION	K610 T121	2,799	122	0	2,677	0	0	0
36 DISTRIBUTION	K612 D141	7,902	0	0	0	5,261	2,194	172
37 TOTAL PTD WAGES & SALARIES	K617	38,291	15,936	11,776	2,677	5,261	2,194	172
38 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.41618	0.30754	0.06991	0.13740	0.05730	0.00449
39 CUSTOMER ACCOUNTING	K620 K667	504	0	0	0	0	0	0
40 CUSTOMER SERV & INFO, SALES	K622 K400	113	0	0	0	0	0	0
41 ECCR	K624 K400	195	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>30 WAGES AND SALARIES</u>								
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	12,862	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	1,974	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	978	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	11,776	0
35	TRANSMISSION	K610 T121	0	0	0	0	2,799	0
36	DISTRIBUTION	K612 D141	275	0	0	0	7,902	0
37	TOTAL PTD WAGES & SALARIES	K617	275	0	0	0	38,291	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.00718	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	111	0	0	393	504	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	113	113	0
41	ECCR	K624 K400	0	0	0	195	195	0

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	TOTAL PTOCSS WAGES & SALARIES	K627	39,103	15,936	11,776	2,677	5,261	2,194	172
2	WTD PTOCSS WAGE & SAL RATIOS	K629	1.00000	0.40754	0.30115	0.06846	0.13454	0.05611	0.00440
3	ADMINISTRATIVE & GENERAL	K630 K627	1,952	796	588	134	263	110	9
4	TOTAL WAGES AND SALARIES EXP	K633	41,055	16,732	12,364	2,811	5,524	2,304	181
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.40755	0.30116	0.06847	0.13455	0.05612	0.00441
6	WTG CUST ACCOUTING EXPENSE								
7	METER READING	K640 K410	468	0	0	0	0	0	0
8	CUSTOMER RECORDS	K642 K412	1,386	0	0	0	0	0	0
9	BILLING	K644 K414	266	0	0	0	0	0	0
10	TOTAL ALLOCATOR NO 1	K667	2,120	0	0	0	0	0	0
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	RECOV FUEL ENERGY EXPENSE								
13	AMOUNT ALLOCABLE	K672 K306	318,085	0	318,085	0	0	0	0
14	TOTAL ALLOCATOR NO 2	K697	318,085	0	318,085	0	0	0	0
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627	386	0	0	701	39,103	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00987	0.00000	0.00000	0.01793	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	19	0	0	35	1,954	-2
4	TOTAL WAGES AND SALARIES EXP	K633	405	0	0	736	41,057	-2
5	WTD WAGE AND SALARY RATIOS	K639	0.00986	0.00000	0.00000	0.01793	1.00005	-0.00005
6 WTG CUST ACCOUNTING EXPENSE								
7	METER READING	K640 K410	468	0	0	0	468	0
8	CUSTOMER RECORDS	K642 K412	0	0	0	1,386	1,386	0
9	BILLING	K644 K414	0	0	0	266	266	0
10	TOTAL ALLOCATOR NO 1	K667	468	0	0	1,652	2,120	0
11	WTD RATIOS	K669	0.22075	0.00000	0.00000	0.77925	1.00000	0.00000
12 RECOV FUEL ENERGY EXPENSE								
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	318,085	0
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	318,085	0
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04364	0.00000	0.95636	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83009	0.00000	0.16991	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.66582	0.27766
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01308	0.00000	0.28655	0.46633	0.19447
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.58651	0.00000	0.12005	0.19538	0.08148
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.39815	0.29422	0.06689	0.13144	0.05482
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.57777	0.01365	0.11759	0.19241	0.08024
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.66377	0.01110	0.10603	0.13888	0.06551
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05319	0.00000	0.94681	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.68197	0.26203
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01455	0.00000	0.25903	0.49540	0.19034
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.40300	0.29782	0.06770	0.13304	0.05548
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.57745	0.01377	0.11790	0.19277	0.08003
18	WTD NET PLANT RATIOS	NP29	1.00000	0.48823	0.01632	0.12962	0.24814	0.09557
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.17712	0.69763	0.03605	0.05898	0.02459
22	WTD RATIOS	W689	1.00000	0.58652	0.00000	0.12004	0.19538	0.08147
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.36728	0.32915	0.07365	0.14249	0.05060
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.33122	0.49371	0.06954	0.08371	0.04653
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.48773	0.01638	0.13438	0.24530	0.09436
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.47892	0.04324	0.13073	0.23621	0.09167
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04401	0.00000	0.95599	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73582	0.20285
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.16640	0.04404	0.03334	0.05914	0.02265
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.37090	0.28888	0.07467	0.16369	0.06818
35	WTD O & M EXP RATIOS	OM39	1.00000	0.38884	0.31669	0.07402	0.14009	0.04315
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.03481	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.02438	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.01021	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00964	0.00000	0.00000	0.00000	1.00001	-0.00001
9	WTD GROSS PLANT RATIOS	GP19	0.01019	0.00000	0.00000	0.00000	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00796	0.00000	0.00000	0.00000	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.03389	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.02462	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00975	0.00000	0.00000	0.00000	0.99998	0.00002
17	WTD NET C & O PLANT RATIOS	C229	0.01033	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.01250	0.00000	0.00000	0.00000	1.00000	0.00000
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00313	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD RATIOS	W689	0.01021	0.00000	0.00000	0.00000	0.99998	0.00002
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01047	0.00000	0.00000	0.00000	0.99997	0.00003
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00044	0.00000	0.00000	0.00000	-0.02646	-0.00002
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.01234	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.01167	0.00000	0.00000	0.00000	-0.00001	-0.00000
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.02805	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.15068	0.00000	0.00000	0.00000	1.00031	-0.00031
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.01127	0.00000	0.00000	0.00000	1.00013	-0.00013
35	WTD O & M EXP RATIOS	OM39	0.01018	0.00000	0.00000	0.00000	1.00003	-0.00003
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04166	0.00000	0.95834	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.61942	0.32380	0.02193
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.39446	0.29147	0.06628	0.13018	0.05438	0.00425
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.65636	0.02100	0.08139	0.14775	0.07625	0.00520
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.57779	0.01367	0.11757	0.19240	0.08026	0.00629
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.40749	0.30124	0.06852	0.13462	0.05614	0.00453
9 WTD OTHER TAX RATIOS	L599	1.00000	0.55364	0.05445	0.11062	0.18420	0.07684	0.00604
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.66990	-0.12136	0.13592	0.21359	0.09709	0.00485
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.50215	0.18330	0.08040	0.14734	0.05852	0.00592
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.49821	0.13202	0.09957	0.17726	0.06847	0.00574
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.54318	0.45477	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04401	0.00000	0.95599	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73582	0.20285	0.03328
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.41618	0.30754	0.06991	0.13740	0.05730	0.00449
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.40754	0.30115	0.06846	0.13454	0.05611	0.00440
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.40755	0.30116	0.06847	0.13455	0.05612	0.00441
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.03486	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00952	0.00000	0.00000	0.00000	0.04929	0.99983	0.00017
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00847	0.00000	0.00000	0.00000	0.00355	0.99999	0.00001
<u>6 OTHER TAXES & MISC EXPENSES</u>								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.01018	0.00000	0.00000	0.00000	0.00190	1.00005	-0.00005
8 WTD PAYROLL TAX RATIOS	L559	0.00996	0.00000	0.00000	0.00000	0.01781	1.00030	-0.00030
9 WTD OTHER TAX RATIOS	L599	0.01015	0.00000	0.00000	0.00000	0.00415	1.00009	-0.00009
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00971	0.00000	0.00000	0.00000	-0.00485	1.00485	-0.00485
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00956	0.00000	0.00000	0.00000	0.01282	1.00002	-0.00002
<u>12 INCOME TAXES</u>								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.01049	0.00000	0.00000	0.00000	0.00824	1.00001	-0.00001
<u>14 OPERATING EXPENSES</u>								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.00205	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.02805	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>19 WAGES AND SALARIES (K600-K639)</u>								
20 WTD PTD WAGE & SAL RATIOS	K619	0.00718	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00987	0.00000	0.00000	0.00000	0.01793	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.00986	0.00000	0.00000	0.00000	0.01793	1.00005	-0.00005
23 WTD RATIOS	K669	0.22075	0.00000	0.00000	0.00000	0.77925	1.00000	0.00000

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FLORIDA POWER CORPORATION
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1	NET INCOME COMPUTATION							
2	CLASS REVENUES=COST OF SERVICE R600	350,535	174,641	46,279	34,903	62,135	24,003	2,012
3	TOTAL REVENUE CREDITS Q027	7,455	1,815	969	543	2,424	1,343	328
4	TOTAL ELECTRIC REVENUE CS07	357,990	176,456	47,248	35,446	64,559	25,346	2,340
5	TOTAL OP EXP EX INC & REV TAX OP61	-226,285	-113,628	-41,479	-18,194	-33,341	-13,243	-1,340
6	NET INCOME N101	131,705	62,828	5,769	17,252	31,218	12,103	1,000
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	TOTAL INTEREST EXPENSE Y783	-23,822	-11,409	-1,030	-3,115	-5,627	-2,183	-180
9	TOTAL SIT UNALLOW FOR FIT Y861	22,450	12,971	307	2,640	4,320	1,801	141
10	PRELIMINARY TAXABLE INCOME T101	130,333	64,390	5,046	16,777	29,911	11,721	961
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	PRELIMINARY TAXABLE INCOME T101	130,333	64,390	5,046	16,777	29,911	11,721	961
13	STATE TAXABLE INCOME S101	130,333	64,390	5,046	16,777	29,911	11,721	961
<u>14 STATE INCOME TAX PAYABLE</u>								
15	STATE INCOME TAX RATE K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192 ST01	7,169	3,541	278	923	1,645	645	53
17	STATE INC TAX PAYABLE SP01	7,169	3,541	278	923	1,645	645	53
<u>18 SIT ALLOWABLE</u>								
19	STATE INC TAX PAYABLE SP01	7,169	3,541	278	923	1,645	645	53
20	NET STATE INC TAX ALLOWABLE SA01	7,169	3,541	278	923	1,645	645	53
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	PRELIMINARY TAXABLE INCOME T101	130,333	64,390	5,046	16,777	29,911	11,721	961
23	STATE INC TAX PAYABLE SP01	-7,169	-3,541	-278	-923	-1,645	-645	-53
24	NET FEDERAL TAXABLE INCOME F101	123,164	60,849	4,768	15,854	28,266	11,076	908
25	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190 FT01	43,108	21,297	1,669	5,549	9,893	3,877	318
27	TOTAL FED PROV DEF IT (410.1) Z781	-8,367	-4,835	-114	-984	-1,610	-672	-53
28	TOTAL AMORTIZED ITC Z813	-1,822	-1,053	-25	-214	-351	-146	-11
29	NET FED INC TAX ALLOWABLE FA01	32,919	15,409	1,530	4,351	7,932	3,059	254
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	PRELIM FIT = F101 * K190 FT01	43,108	21,297	1,669	5,549	9,893	3,877	318
32	FED INC TAX PAYABLE FP01	43,108	21,297	1,669	5,549	9,893	3,877	318
<u>33 PRELIMINARY SUMMARY</u>								
34	NET INCOME N101	131,705	62,828	5,769	17,252	31,218	12,103	1,000

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 NET INCOME COMPUTATION								
2 CLASS REVENUES=COST OF SERVICE	R600	3,677	0	0	0	2,889	350,539	-4
3 TOTAL REVENUE CREDITS	Q027	26	0	0	0	6	7,454	1
4 TOTAL ELECTRIC REVENUE	CS07	3,703	0	0	0	2,895	357,993	-3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-2,163	-0	-0	-0	-2,901	-226,289	4
6 NET INCOME	NI01	1,540	0	0	0	-6	131,704	1
7 ADJUSTMENTS TO NET INCOME								
8 TOTAL INTEREST EXPENSE	Y783	-278	-0	-0	-0	-0	-23,822	-0
9 TOTAL SIT UNALLOW FOR FIT	Y861	229	0	0	0	42	22,451	-1
10 PRELIMINARY TAXABLE INCOME	T101	1,491	0	0	0	36	130,333	0
11 STATE INCOME TAX COMPUTATION								
12 PRELIMINARY TAXABLE INCOME	T101	1,491	0	0	0	36	130,333	0
13 STATE TAXABLE INCOME	S101	1,491	0	0	0	36	130,333	0
14 STATE INCOME TAX PAYABLE								
15 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16 PRELIM SIT = S101 * K192	ST01	82	0	0	0	2	7,169	0
17 STATE INC TAX PAYABLE	SP01	82	0	0	0	2	7,169	0
18 SIT ALLOWABLE								
19 STATE INC TAX PAYABLE	SP01	82	0	0	0	2	7,169	0
20 NET STATE INC TAX ALLOWABLE	SA01	82	0	0	0	2	7,169	0
21 FEDERAL INCOME TAX COMPUTATION								
22 PRELIMINARY TAXABLE INCOME	T101	1,491	0	0	0	36	130,333	0
23 STATE INC TAX PAYABLE	SP01	-82	-0	-0	-0	-2	-7,169	-0
24 NET FEDERAL TAXABLE INCOME	F101	1,409	0	0	0	34	123,164	0
25 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26 PRELIM FIT = F101 * K190	FT01	493	0	0	0	12	43,108	0
27 TOTAL FED PROV DEF IT (410.1)	Z781	-85	0	0	0	-16	-8,369	2
28 TOTAL AMORTIZED ITC	Z813	-19	-0	-0	-0	-3	-1,822	-0
29 NET FED INC TAX ALLOWABLE	FA01	389	0	0	0	-7	32,917	2
30 FEDERAL INCOME TAX PAYABLE								
31 PRELIM FIT = F101 * K190	FT01	493	0	0	0	12	43,108	0
32 FED INC TAX PAYABLE	FP01	493	0	0	0	12	43,108	0
33 PRELIMINARY SUMMARY								
34 NET INCOME	NI01	1,540	0	0	0	-6	131,704	1

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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD13FN-000
 EXHIBIT:
 SCHEDULE: 14
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<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	NET FED INC TAX ALLOWABLE	FA01	-32,919	-15,409	-1,530	-4,351	-7,932	-3,059	-254
2	NET STATE INC TAX ALLOWABLE	SA01	-7,169	-3,541	-278	-923	-1,645	-645	-53
3	OVERALL RETURN EARNED (SCH 14)	RETU	91,617	43,878	3,961	11,978	21,641	8,399	693
4	RATE OF RETURN EARNED (SCH 14)	RORX	0.09809	0.09809	0.09808	0.09809	0.09809	0.09810	0.09808

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 GENERAL SERVICE DEMAND CLASS

DOCKET NUMBER: ERGD13FN-000
 EXHIBIT:
 SCHEDULE: 14
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 ADJs:

<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-389	-0	-0	-0	7	-32,917	-2
2 NET STATE INC TAX ALLOWABLE	SA01	-82	-0	-0	-0	-2	-7,169	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,069	0	0	0	-1	91,618	-1
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09805	0.00000	0.00000	0.00000	0.11111	0.09809	1.00000

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F *Curtailable Service*

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS13FN-000
 EXHIBIT:
 SCHEDULE: 1
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 ADJs:

SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	17,121	9,201	299	1,796	5,781	8	0
3	TOTAL DEPRECIATION RESERVE	DR11	-8,487	-5,392	-124	-825	-2,129	-3	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	792	249	331	93	124	0	0
5	TOTAL RATE BASE	RB91	9,426	4,058	506	1,064	3,776	5	0
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	1,288	427	481	77	294	0	0
8	TOTAL DEPRECIATION EXPENSE	DE41	772	485	21	58	206	0	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	231	117	16	23	74	0	0
10	MISC ALLOWABLE EXPENSES	M621	-1	-1	0	0	-1	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,290	1,028	518	158	573	0	0
12	NET FED INCOME TAX ALLOWABLE	I879	335	139	21	37	137	0	0
13	NET STATE INCOME TAX ALLOWABLE	J979	72	32	4	8	28	0	0
14	TOTAL OPERATING EXPENSE	OPEX	2,697	1,199	543	203	738	0	0
15	RETURN ON RATE BASE	R751	924	398	50	104	370	0	0
16	TOTAL REVENUE CREDITS	Q027	-74	-16	-12	-4	-41	-0	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	3,547	1,581	581	303	1,067	0	0
18	CLASS REVENUES=COST OF SERVICE	R602	3,547	1,582	582	303	1,068	0	0
19	EXCESS REVENUES	XREV	0	1	1	0	1	0	0
20	TOTAL RETURN EARNED	RETE	925	399	51	104	371	0	0
21	RATE OF RETURN EARNED	RORE	0.09813	0.09832	0.10079	0.09774	0.09825	0.00000	0.00000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13209	0.13244	0.13704	0.13136	0.13231	-0.05086	-0.05086
24	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	3,547	1,582	582	303	1,068	0	0
26	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	-1	0	-1	0	0
27	PER UNIT PRES REV	RIJP	0.00000	-0.00063	-0.00172	0.00000	-0.00094	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS13FN-000
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SUMMARY OF RESULTS		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	34	0	0	0	0	17,119	2
3	TOTAL DEPRECIATION RESERVE	DR11	-14	-0	-0	-0	-0	-8,487	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-4	0	0	0	0	793	-1
5	TOTAL RATE BASE	RB91	16	0	0	0	0	9,425	1
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	8	0	0	0	1	1,288	0
8	TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	0	771	1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	0	230	1
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	0	-2	1
11	TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	1	2,287	3
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	0	0	335	0
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	72	0
14	TOTAL OPERATING EXPENSE	OPEX	10	0	0	0	1	2,694	3
15	RETURN ON RATE BASE	R751	2	0	0	0	0	924	0
16	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-0	-73	-1
17	TOTAL ELECTRIC COST OF SERVICE	CS05	12	0	0	0	1	3,545	2
18	CLASS REVENUES=COST OF SERVICE	R602	12	0	0	0	1	3,548	-1
19	EXCESS REVENUES	XREV	0	0	0	0	0	3	-3
20	TOTAL RETURN EARNED	RETE	2	0	0	0	0	927	-2
21	RATE OF RETURN EARNED	RORE	0.12500	0.00000	0.00000	0.00000	0.00000	0.09836	-2.00000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
23	RETURN EARNED ON COMMON EQUITY	REOE	0.18217	-0.05086	-0.05086	-0.05086	-0.05086	0.13250	-3.77935
24	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
25	CLASS REVENUES=COST OF SERVICE	R600	12	0	0	0	1	3,548	-1
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	-3	3
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.00085	-3.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS13FN-000
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	6,663	6,663	0	0	0	0
3	INTERMEDIATE	P102 K202	1,056	1,056	0	0	0	0
4	PEAKING	P104 K204	1,104	1,104	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	8,823	8,823	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	43	43	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	8	8	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	32	32	0	0	0	0
10	TRANSMISSION	T106 K220	1,749	0	0	1,749	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	1,832	83	0	1,749	0	0
12	TOTAL PROD & TRANS PLANT	PT21	10,655	8,906	0	1,749	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	5,598	0	0	0	5,598	0
15	SECONDARY	D102 K242	8	0	0	0	0	8
16	METERS	D106 K246	30	0	0	0	0	0
17	DISTRIBUTION PLANT IN SERVICE	D141	5,636	0	0	0	5,598	8
18	TOTAL TRANS & DIST PLANT	TD21	7,468	83	0	1,749	5,598	8
19	TOTAL GROSS PTD PLANT	PD21	16,291	8,906	0	1,749	5,598	8
<u>20 GENERAL & INTANGIBLE PLANT</u>								
21	LABOR RELATED	G100 K627	830	295	299	47	183	0
22	GENERAL PLANT IN SERVICE	G121	830	295	299	47	183	0
23	GROSS ELECTRIC PLT IN SERVICE	GP11	17,121	9,201	299	1,796	5,781	8

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS13FN-000
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>								
2 BASE	P100 K200	0	0	0	0	0	6,663	0
3 INTERMEDIATE	P102 K202	0	0	0	0	0	1,056	0
4 PEAKING	P104 K204	0	0	0	0	0	1,104	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	8,823	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	43	0
8 GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	8	0
9 GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	32	0
10 TRANSMISSION	T106 K220	0	0	0	0	0	1,749	0
11 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	1,832	0
12 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	10,655	0
<u>13 DISTRIBUTION PLANT</u>								
14 PRIMARY	D100 K240	0	0	0	0	0	5,598	0
15 SECONDARY	D102 K242	0	0	0	0	0	8	0
16 METERS	D106 K246	30	0	0	0	0	30	0
17 DISTRIBUTION PLANT IN SERVICE	D141	30	0	0	0	0	5,636	0
18 TOTAL TRANS & DIST PLANT	TD21	30	0	0	0	0	7,468	0
19 TOTAL GROSS PTD PLANT	PD21	30	0	0	0	0	16,291	0
<u>20 GENERAL & INTANGIBLE PLANT</u>								
21 LABOR RELATED	G100 K627	4	0	0	0	0	828	2
22 GENERAL PLANT IN SERVICE	G121	4	0	0	0	0	828	2
23 GROSS ELECTRIC PLT IN SERVICE	GP11	34	0	0	0	0	17,119	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS13FN-000
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P150 P100	3,811	3,811	0	0	0	0	0
3	INTERMEDIATE	P152 P102	927	927	0	0	0	0	0
4	PEAKING	P154 P104	498	498	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	5,236	5,236	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T150 T100	14	14	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	3	3	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	11	11	0	0	0	0	0
10	TRANSMISSION	T156 T106	805	0	0	805	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	833	28	0	805	0	0	0
12 DISTRIBUTION PLANT									
13	PRIMARY	D150 D100	2,049	0	0	0	2,049	0	0
14	SECONDARY	D152 D102	3	0	0	0	0	3	0
15	METERS	D156 D106	12	0	0	0	0	0	0
16	TOTAL DIST DEPREC RESERVE	D191	2,064	0	0	0	2,049	3	0
17 GENERAL & INTANGIBLE PLANT									
18	LABOR RELATED	G150 G100	343	122	124	19	76	0	0
19	TOTAL GENERAL DEPREC RESERVE	G171	343	122	124	19	76	0	0
20 COMMON & OTHER PLANT									
21	RETIREMENT WORK IN PROGRESS	C150 GP19	11	6	0	1	4	0	0
22	TOTAL COM & OTHER PLANT	C171	11	6	0	1	4	0	0
23	TOTAL DEPRECIATION RESERVE	DR11	8,487	5,392	124	825	2,129	3	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS13FN-000
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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	0	0	0	0	3,811	0
3	INTERMEDIATE	P152 P102	0	0	0	0	927	0
4	PEAKING	P154 P104	0	0	0	0	498	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	5,236	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	14	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	3	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	11	0
10	TRANSMISSION	T156 T106	0	0	0	0	805	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	833	0
<u>12 DISTRIBUTION PLANT</u>								
13	PRIMARY	D150 D100	0	0	0	0	2,049	0
14	SECONDARY	D152 D102	0	0	0	0	3	0
15	METERS	D156 D106	12	0	0	0	12	0
16	TOTAL DIST DEPREC RESERVE	D191	12	0	0	0	2,064	0
<u>17 GENERAL & INTANGIBLE PLANT</u>								
18	LABOR RELATED	G150 G100	2	0	0	0	343	0
19	TOTAL GENERAL DEPREC RESERVE	G171	2	0	0	0	343	0
<u>20 COMMON & OTHER PLANT</u>								
21	RETIREMENT WORK IN PROGRESS	C150 GP19	0	0	0	0	11	0
22	TOTAL COM & OTHER PLANT	C171	0	0	0	0	11	0
23	TOTAL DEPRECIATION RESERVE	DR11	14	0	0	0	8,487	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 CURTAILABLE SERVICE CLASS

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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
NET ELECTRIC PLANT								
1 PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE P121	8,823	8,823	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE P171	-5,236	-5,236	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT P221	3,587	3,587	0	0	0	0	0
5 TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE T121	1,832	83	0	1,749	0	0	0
7	TOTAL TRANS DEPREC RESERVE T171	-833	-28	-0	-805	-0	-0	-0
8	NET TRANSMISSION PLANT T221	999	55	0	944	0	0	0
9 DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE D141	5,636	0	0	0	5,598	8	0
11	TOTAL DIST DEPREC RESERVE D191	-2,064	-0	-0	-0	-2,049	-3	-0
12	NET DISTRIBUTION PLANT D241	3,572	0	0	0	3,549	5	0
13	NET PTD PLANT NT31	8,158	3,642	0	944	3,549	5	0
14	NET TRANS & DIST PLANT NT21	4,571	55	0	944	3,549	5	0
15 GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE G121	830	295	299	47	183	0	0
17	TOTAL GENERAL DEPREC RESERVE G171	-343	-122	-124	-19	-76	-0	-0
18	NET GENERAL & INTANG PLANT G221	487	173	175	28	107	0	0
19 COMMON & OTHER PLANT								
20	TOTAL COM & OTHER PLANT C171	-11	-6	-0	-1	-4	-0	-0
21	NET COMMON & OTHER PLANT C221	-11	-6	0	-1	-4	0	0
22	NET ELECTRIC PLANT IN SERVICE NP21	8,634	3,809	175	971	3,652	5	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 CURTAILABLE SERVICE CLASS

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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	8,823	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-5,236	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	3,587	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	1,832	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-833	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	999	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	30	0	0	0	0	5,636	0
11	TOTAL DIST DEPREC RESERVE	D191	-12	-0	-0	-0	-0	-2,064	-0
12	NET DISTRIBUTION PLANT	D241	18	0	0	0	0	3,572	0
13	NET PTD PLANT	NT31	18	0	0	0	0	8,158	0
14	NET TRANS & DIST PLANT	NT21	18	0	0	0	0	4,571	0
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	4	0	0	0	0	828	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-2	-0	-0	-0	-0	-343	-0
18	NET GENERAL & INTANG PLANT	G221	2	0	0	0	0	485	2
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-0	-0	-0	-0	-0	-11	-0
21	NET COMMON & OTHER PLANT	C221	0	0	0	0	0	-11	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	20	0	0	0	0	8,632	2

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 CURTAILABLE SERVICE CLASS

DOCKET NUMBER: ERCS13FN-000
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	12	0	0	12	0	0	0
5	DISTRIBUTION V226 D100	8	0	0	0	8	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	20	0	0	12	8	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	256	256	0	0	0	0	0
9	TRANSMISSION V236 T106	48	0	0	48	0	0	0
10	DISTRIBUTION V238 D141	38	0	0	0	38	0	0
11	GENERAL V240 G100	14	5	5	1	3	0	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-170	-170	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	186	91	5	49	41	0	0
14	TOTAL ADDITIVE ADJUSTMENTS V289	206	91	5	61	49	0	0
15	NET ORIGINAL COST RATE BASE RB21	8,840	3,900	180	1,032	3,701	5	0
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	609	0	609	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-2	0	-2	0	0	0	0
21	TOTAL FUEL STOCKS W641	607	0	607	0	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	210	113	4	22	71	0	0
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-1	-1	0	0	0	0	0
25	TOTAL PLANT MATERIALS & SUPPL W659	209	112	4	22	71	0	0
26	TOTAL MATERIALS & SUPPLIES W661	816	112	611	22	71	0	0
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	506	277	0	54	174	0	0
29	TOTAL PREPAYMENTS W687	506	277	0	54	174	0	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	0	0	0	0	0	12	0
5	DISTRIBUTION V226 D100	0	0	0	0	0	8	0
6	TOTAL LAND HELD FOR FUTURE USE V233	0	0	0	0	0	20	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	0	0	0	0	0	256	0
9	TRANSMISSION V236 T106	0	0	0	0	0	48	0
10	DISTRIBUTION V238 D141	0	0	0	0	0	38	0
11	GENERAL V240 G100	0	0	0	0	0	14	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	0	0	0	0	0	-170	0
13	TOTAL RATE BASE CWIP V255	0	0	0	0	0	186	0
14	TOTAL ADDITIVE ADJUSTMENTS V289	0	0	0	0	0	206	0
15	NET ORIGINAL COST RATE BASE RB21	20	0	0	0	0	8,838	2
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	0	0	0	0	0	609	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	0	0	0	0	0	-2	0
21	TOTAL FUEL STOCKS W641	0	0	0	0	0	607	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	0	0	0	0	0	210	0
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	0	0	0	0	0	-1	0
25	TOTAL PLANT MATERIALS & SUPPL W659	0	0	0	0	0	209	0
26	TOTAL MATERIALS & SUPPLIES W661	0	0	0	0	0	816	0
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	1	0	0	0	0	506	0
29	TOTAL PREPAYMENTS W687	1	0	0	0	0	506	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-353	-125	-127	-20	-78	0	0
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	28	28	0	0	0	0	
3	MISC OTHER	W736 OM31	-424	-141	-158	-25	-97	0	0
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-7	-4	0	-1	-2	0	0
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	0	0	
6	1DJ K - SECTION 1341	W742 GP19	21	11	0	2	7	0	0
7	TOTAL MISC WORK CAPITAL	W747	-736	-231	-285	-44	-170	0	0
8	TOTAL WORKING CAPITAL	WC71	586	158	326	32	75	0	0
9	<u>PRELIMINARY SUMMARY</u>								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	206	91	5	61	49	0	0
11	TOTAL WORKING CAPITAL	WC71	586	158	326	32	75	0	0
12	TOTAL RATE BASE ADJUSTMENTS	RB71	792	249	331	93	124	0	0
13	<u>RATE BASE CALCULATION</u>								
14	NET ELECTRIC PLANT IN SERVICE	NP21	8,634	3,809	175	971	3,652	5	0
15	TOTAL RATE BASE ADJUSTMENTS	RB71	792	249	331	93	124	0	0
16	TOTAL RATE BASE	RB91	9,426	4,058	506	1,064	3,776	5	0
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18	RETURN ON RATE BASE	R751	924	398	50	104	370	0	0

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	OPEBS - D.A. RETAIL	W730 K627	-2	0	0	0	-352	-1
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	28	0
3	MISC OTHER	W736 OM31	-3	0	0	0	-424	0
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	-7	0
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	0	-1
6	1DJ K - SECTION 1341	W742 GP19	0	0	0	0	20	1
7	TOTAL MISC WORK CAPITAL	W747	-5	0	0	0	-735	-1
8	TOTAL WORKING CAPITAL	WC71	-4	0	0	0	587	-1
9	PRELIMINARY SUMMARY							
10	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	0	206	0
11	TOTAL WORKING CAPITAL	WC71	-4	0	0	0	587	-1
12	TOTAL RATE BASE ADJUSTMENTS	RB71	-4	0	0	0	793	-1
13	RATE BASE CALCULATION							
14	NET ELECTRIC PLANT IN SERVICE	NP21	20	0	0	0	8,632	2
15	TOTAL RATE BASE ADJUSTMENTS	RB71	-4	0	0	0	793	-1
16	TOTAL RATE BASE	RB91	16	0	0	0	9,425	1
17	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809		0.09809
18	RETURN ON RATE BASE	R751	2	0	0	0	924	0

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	40	0	40	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	351	0	351	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	6	0	6	0	0	0
6	<u>TOTAL ENERGY RELATED</u>	P341	397	0	397	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE	P352 K200	261	261	0	0	0	0
9	INTERMEDIATE	P354 K202	38	38	0	0	0	0
10	PEAKING	P356 K204	40	40	0	0	0	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	4	4	0	0	0	0
12	<u>TOTAL DEMAND RELATED</u>	P391	343	343	0	0	0	0
13	<u>TOTAL PRODUCTION O & M</u>	P451	740	343	397	0	0	0
14 TRANSMISSION O & M								
15	GEN. STEP-UP - BASE	T300 K200	2	2	0	0	0	0
16	GEN. STEP-UP - PEAKING	T304 K204	1	1	0	0	0	0
17	<u>TRANSMISSION</u>	T306 K220	62	0	0	62	0	0
18	<u>TOTAL TRANSMISSION O & M</u>	T341	65	3	0	62	0	0
19 DISTRIBUTION O & M								
20	PRIMARY	D300 D100	224	0	0	0	224	0
21	METERS	D306 D106	1	0	0	0	0	0
22	<u>TOTAL DISTRIBUTION O & M</u>	D341	225	0	0	0	224	0
23 CUSTOMER ACCOUNTING								
24	METER READING	C300 K410	6	0	0	0	0	0
25	BILLING	C304 K414	1	0	0	0	0	0
26	UNCOLLECTIBLES	C308 R600	12	5	2	1	4	0
27	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	-1	0	0	0	0	0
28	<u>TOTAL CUSTOMER ACCOUNTING EXP</u>	C317	18	5	2	1	4	0
29 ADMINISTRATIVE & GENERAL								
30	PRODUCTION - BASE RELATED	A300 K200	-8	-8	0	0	0	0
31	TRANSMISSION PLANT RELATED	A302 T106	1	0	0	1	0	0
32	DISTRIBUTION PLANT RELATED	A304 D149	12	0	0	0	12	0
33	GROSS PLANT RELATED	A306 GP19	9	5	0	1	3	0
34	LABOR RELATED	A308 K627	94	33	34	5	21	0
35	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	0	0

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O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	40	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	351	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	6	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	397	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	0	0	0	0	0	261	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	38	0
10	PEAKING	P356 K204	0	0	0	0	0	40	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	4	0
12	TOTAL DEMAND RELATED	P391	0	0	0	0	0	343	0
13	TOTAL PRODUCTION O & M	P451	0	0	0	0	0	740	0
14 TRANSMISSION O & M									
15	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	2	0
16	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	1	0
17	TRANSMISSION	T306 K220	0	0	0	0	0	62	0
18	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	65	0
19 DISTRIBUTION O & M									
20	PRIMARY	D300 D100	0	0	0	0	0	224	0
21	METERS	D306 D106	1	0	0	0	0	1	0
22	TOTAL DISTRIBUTION O & M	D341	1	0	0	0	0	225	0
23 CUSTOMER ACCOUNTING									
24	METER READING	C300 K410	6	0	0	0	0	6	0
25	BILLING	C304 K414	0	0	0	0	1	1	0
26	UNCOLLECTIBLES	C308 R600	0	0	0	0	0	12	0
27	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	0	0	-1
28	TOTAL CUSTOMER ACCOUNTING EXP	C317	6	0	0	0	1	19	-1
29 ADMINISTRATIVE & GENERAL									
30	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-8	0
31	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	1	0
32	DISTRIBUTION PLANT RELATED	A304 D149	0	0	0	0	0	12	0
33	GROSS PLANT RELATED	A306 GP19	0	0	0	0	0	9	0
34	LABOR RELATED	A308 K627	0	0	0	0	0	93	1
35	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	0	1

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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	ADJ J - RETAIL RATE CASE EXP	A314 R600	2	1	0	0	1	0	0
2	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-10	-4	-4	-1	-2	0	0
3	ADJ N - INTEREST TAX DEFIC	A322 GP19	-4	-2	0	0	-1	0	0
4	ADJ D - ACQUISITION ADJ	A324 K627	143	51	52	8	32	0	0
5	TOTAL ADMINISTRATIVE & GENERAL	A337	240	76	82	14	66	0	0
6	TOTAL O & M EXPENSE	OM31	1,288	427	481	77	294	0	0

FLORIDA POWER CORPORATION
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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	0	2	0
2	ADJ O - MISC A&G (ADVERTISING)	A316 K627	0	0	0	0	0	-11	1
3	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-3	-1
4	ADJ D - ACQUISITION ADJ	A324 K627	1	0	0	0	0	144	-1
5	TOTAL ADMINISTRATIVE & GENERAL	A337	1	0	0	0	0	239	1
6	TOTAL O & M EXPENSE	OM31	8	0	0	0	1	1,288	0

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2	BASE	P460 P100	309	309	0	0	0	0
3	INTERMEDIATE	P462 P102	56	56	0	0	0	0
4	PEAKING	P464 P104	48	48	0	0	0	0
5	D.A. RETAIL	P468 K200	24	24	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	25	25	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	462	462	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9	GEN. STEP-UP - BASE	T460 T100	1	1	0	0	0	0
10	GEN. STEP-UP - PEAKING	T464 T104	1	1	0	0	0	0
11	TRANSMISSION	T466 T106	54	0	0	54	0	0
12	TOTAL TRANS DEPREC EXP	T481	56	2	0	54	0	0
13 DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460 D100	193	0	0	193	0	0
15	METERS	D466 D106	1	0	0	0	0	0
16	TOTAL DIST DEPREC EXPENSE	D481	194	0	0	193	0	0
17 GENERAL & INTANG DEPRECIATION								
18	LABOR RELATED	G460 G100	65	23	23	4	14	0
19	ADJ S - SEBRING	G464 G100	-5	-2	-2	0	-1	0
20	TOTAL GENERAL DEPREC EXPENSE	G481	60	21	21	4	13	0
21	TOTAL DEPRECIATION EXPENSE	DE41	772	485	21	58	206	0

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DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>									
2	BASE	P460 P100	0	0	0	0	0	309	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	56	0
4	PEAKING	P464 P104	0	0	0	0	0	48	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	24	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	25	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	462	0
<u>8 TRANSMISSION DEPRECIATION</u>									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	1	0
10	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	1	0
11	TRANSMISSION	T466 T106	0	0	0	0	0	54	0
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	56	0
<u>13 DISTRIBUTION DEPRECIATION</u>									
14	PRIMARY	D460 D100	0	0	0	0	0	193	0
15	METERS	D466 D106	1	0	0	0	0	1	0
16	TOTAL DIST DEPREC EXPENSE	D481	1	0	0	0	0	194	0
<u>17 GENERAL & INTANG DEPRECIATION</u>									
18	LABOR RELATED	G460 G100	0	0	0	0	0	64	1
19	ADJ S - SEBRING	G464 G100	0	0	0	0	0	-5	0
20	TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	0	0	59	1
21	TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	0	771	1

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV									
2 REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500 GP19	196	105	3	21	66	0	0
4	TOTAL REAL EST & PROP TAX	L521	196	105	3	21	66	0	0
5 PAYROLL TAX									
6	TOTAL	L530 K627	35	12	13	2	8	0	0
7	TOTAL PAYROLL TAX	L551	35	12	13	2	8	0	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	231	117	16	23	74	0	0
9 OTHER TAXES & MISC EXPENSES									
10	REVENUE TAXES	M600 R600	410	183	67	35	123	0	0
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-4	-2	0	0	-1	0	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-407	-182	-67	-35	-123	0	0
13	MISC ALLOWABLE EXPENSES	M621	-1	-1	0	0	-1	0	0
14 PRELIMINARY SUMMARY									
15	TOTAL O & M EXPENSE	OM31	1,288	427	481	77	294	0	0
16	TOTAL DEPRECIATION EXPENSE	DE41	772	485	21	58	206	0	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591	231	117	16	23	74	0	0
18	MISC ALLOWABLE EXPENSES	M621	-1	-1	0	0	-1	0	0
19	TOTAL OP EXP EX INC & REV TAX	OP61	2,290	1,028	518	158	573	0	0

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3	AMOUNT ALLOCABLE	L500 GP19	0	0	0	0	195	1
4	TOTAL REAL EST & PROP TAX	L521	0	0	0	0	195	1
<u>5 PAYROLL TAX</u>								
6	TOTAL	L530 K627	0	0	0	0	35	0
7	TOTAL PAYROLL TAX	L551	0	0	0	0	35	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	230	1
<u>9 OTHER TAXES & MISC EXPENSES</u>								
10	REVENUE TAXES	M600 R600	1	0	0	0	409	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	0	0	0	-3	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-1	0	0	0	-408	1
13	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-2	1
<u>14 PRELIMINARY SUMMARY</u>								
15	TOTAL O & M EXPENSE	OM31	8	0	0	0	1,288	0
16	TOTAL DEPRECIATION EXPENSE	DE41	1	0	0	0	771	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	230	1
18	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-2	1
19	TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	2,287	3

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 CURTAILABLE SERVICE CLASS

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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>									
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	257	111	14	29	103	0	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-17	-7	-1	-2	-7	0	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	240	104	13	27	96	0	0
7	TOTAL INTEREST EXPENSE	Y783	240	104	13	27	96	0	0
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	219	118	4	23	74	0	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	219	118	4	23	74	0	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	21	-14	9	4	22	0	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	-83	-45	-1	-9	-28	0	0
15	ADJ R - TAX ON AFUDC	2762 GP19	2	1	0	0	1	0	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-81	-44	-1	-9	-27	0	0
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	2804 GP19	18	10	0	2	6	0	0
20	TOTAL AMORTIZED ITC	2813	18	10	0	2	6	0	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-81	-44	-1	-9	-27	0	0
23	TOTAL AMORTIZED ITC	2813	-18	-10	-0	-2	-6	-0	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-99	-54	-1	-11	-33	0	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	924	398	50	104	370	0	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-21	14	-9	-4	-22	-0	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-99	-54	-1	-11	-33	0	0
29	BASE FOR FIT COMPUTATION	1865	804	358	40	89	315	0	0
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 CURTAILABLE SERVICE CLASS

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INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST - MANUAL ENTRY</u>								
4	TOTAL	Y760 RB91	0	0	0	0	257	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	0	0	0	0	-17	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	0	0	0	0	240	0
7	TOTAL INTEREST EXPENSE	Y783	0	0	0	0	240	0
<u>8 ADDITIONS</u>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	0	0	0	0	219	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	0	0	0	0	219	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	0	0	0	0	21	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>13 FED PROV DEF INC TAX (410.1)</u>								
14	NET FED & STATE DIT	Z760 GP19	0	0	0	0	-83	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	0	0	0	0	2	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-81	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	Z804 GP19	0	0	0	0	18	0
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	18	0
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-81	0
23	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-18	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-99	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26	RETURN ON RATE BASE	R751	2	0	0	0	924	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	-21	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-99	0
29	BASE FOR FIT COMPUTATION	I865	2	0	0	0	804	0
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 PRELIM FEDERAL INCOME TAX	I869	434	193	22	48	170	0	0
2 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-99	-54	-1	-11	-33	0	0
3 NET FED INCOME TAX ALLOWABLE	I879	335	139	21	37	137	0	0
4 FEDERAL INCOME TAX PAYABLE								
5 PRELIM FEDERAL INCOME TAX	I869	434	193	22	48	170	0	0
6 NET FED INCOME TAX PAYABLE	I889	434	193	22	48	170	0	0
7 STATE INCOME TAX								
8 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 STATE INCOME TAX ADJUSTMENTS								
10 SUMMARY OF SIT CALCULATION								
11 RETURN ON RATE BASE	R751	924	398	50	104	370	0	0
12 NET FED INCOME TAX ALLOWABLE	I879	335	139	21	37	137	0	0
13 NET DEDUCTIONS AND ADDITIONS	Y871	-21	14	-9	-4	-22	-0	-0
14 BASE FOR SIT COMPUTATION	J965	1,238	551	62	137	485	0	0
15 SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16 PRELIMINARY STATE INCOME TAX	J969	72	32	4	8	28	0	0
17 NET STATE INCOME TAX ALLOWABLE	J979	72	32	4	8	28	0	0
18 STATE INCOME TAX PAYABLE								
19 PRELIMINARY STATE INCOME TAX	J969	72	32	4	8	28	0	0
20 NET STATE INCOME TAX PAYABLE	J989	72	32	4	8	28	0	0
21 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869	1	0	0	0	0	434	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	0	0	0	0	0	-99	0
3	NET FED INCOME TAX ALLOWABLE	1879	1	0	0	0	0	335	0
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	1	0	0	0	0	434	0
6	NET FED INCOME TAX PAYABLE	1889	1	0	0	0	0	434	0
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	2	0	0	0	0	924	0
12	NET FED INCOME TAX ALLOWABLE	1879	1	0	0	0	0	335	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	-0	-21	-0
14	BASE FOR SIT COMPUTATION	J965	3	0	0	0	0	1,238	0
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	72	0
17	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	72	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	72	0
20	NET STATE INCOME TAX PAYABLE	J989	0	0	0	0	0	72	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	6	6	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	2	0	0	2	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	32	0	0	0	32	0	0
5 GROSS PLANT RELATED	Q006 GP19	4	2	0	0	1	0	0
6 RATE BASE RELATED	Q008 RB91	19	8	1	2	8	0	0
7 ENERGY NON-FUEL RELATED	Q010 K312	11	0	11	0	0	0	0
8 TOTAL REVENUE CREDITS	Q027	74	16	12	4	41	0	0
9 COST OF SERVICE COMPUTATION								
10 TOTAL OP EXP EX INC & REV TAX	OP61	2,290	1,028	518	158	573	0	0
11 RETURN ON RATE BASE	R751	924	398	50	104	370	0	0
12 NET FED INCOME TAX ALLOWABLE	I879	335	139	21	37	137	0	0
13 NET STATE INCOME TAX ALLOWABLE	J979	72	32	4	8	28	0	0
14 TOTAL REVENUE CREDITS	Q027	-74	-16	-12	-4	-41	-0	-0
15 SUBTOTAL B	CS03	3,547	1,581	581	303	1,067	0	0
16 REVENUE TAX FACTOR	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17 TOTAL ELECTRIC COST OF SERVICE	CS05	3,547	1,581	581	303	1,067	0	0
18 CLASS REVENUES=COST OF SERVICE	R602	3,547	1,582	582	303	1,068	0	0
19 TOTAL ELECTRIC COST OF SERVICE	CS05	-3,547	-1,581	-581	-303	-1,067	-0	-0
20 EXCESS REVENUES	XREV	0	1	1	0	1	0	0
21 COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575
22 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
23 EXCESS RETURN	XRET	1	1	1	0	1	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1 REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	6	0
3	TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	2	0
4	DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	32	0
5	GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	3	1
6	RATE BASE RELATED	Q008 RB91	0	0	0	0	0	19	0
7	ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	11	0
8	TOTAL REVENUE CREDITS	Q027	0	0	0	0	0	73	1
9 COST OF SERVICE COMPUTATION									
10	TOTAL OP EXP EX INC & REV TAX	OP61	9	0	0	0	1	2,287	3
11	RETURN ON RATE BASE	R751	2	0	0	0	0	924	0
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	0	0	335	0
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	72	0
14	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-0	-73	-1
15	SUBTOTAL B	CS03	12	0	0	0	1	3,545	2
16	REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
17	TOTAL ELECTRIC COST OF SERVICE	CS05	12	0	0	0	1	3,545	2
18	CLASS REVENUES=COST OF SERVICE	R602	12	0	0	0	1	3,548	-1
19	TOTAL ELECTRIC COST OF SERVICE	CS05	-12	-0	-0	-0	-1	-3,545	-2
20	EXCESS REVENUES	XREV	0	0	0	0	0	3	-3
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575
22	EXCESS TAX	XTAX	0	0	0	0	0	0	-1
23	EXCESS RETURN	XRET	0	0	0	0	0	3	-2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE OF RETURN</u>									
<u>2 CAPITALIZATION AMOUNTS</u>									
3	LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
<u>11 COST OF CAPITAL</u>									
12	LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>19 WEIGHTED COST OF CAPITAL</u>									
20	LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
<u>28 TAX RATES AND SPECIAL FACTORS</u>									
29	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>							
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>							
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>							
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	<u>292,362</u>	<u>0.07976</u>	0.00000	<u>0.00000</u>
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
17	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>24 WAGES AND SALARIES</u>								
25	PROD. DEMAND - BASE	K600 K200	117	117	0	0	0	0
26	PROD. DEMAND - INTERMEDIATE	K602 K202	18	18	0	0	0	0
27	PROD. DEMAND - PEAKING	K604 K204	9	9	0	0	0	0
28	PRODUCTION ENERGY - ALLOCABLE	K608 K306	147	0	147	0	0	0
29	TRANSMISSION	K610 T121	24	1	0	23	0	0
30	DISTRIBUTION	K612 D141	91	0	0	0	90	0
31	TOTAL PTD WAGES & SALARIES	K617	406	145	147	23	90	0
32	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.35714	0.36207	0.05665	0.22167	0.00000
33	CUSTOMER ACCOUNTING	K620 K667	2	0	0	0	0	0
34	TOTAL PTD CSS WAGES & SALARIES	K627	408	145	147	23	90	0
35	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.35539	0.36029	0.05637	0.22059	0.00000
36	ADMINISTRATIVE & GENERAL	K630 K627	20	7	7	1	4	0
37	TOTAL WAGES AND SALARIES EXP	K633	428	152	154	24	94	0
38	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.35514	0.35981	0.05607	0.21963	0.00000
<u>39 WTG CUST ACCOUNTING EXPENSE</u>								
40	METER READING	K640 K410	6	0	0	0	0	0

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
21 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
23 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>24 WAGES AND SALARIES</u>								
25 PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	117	0
26 PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	18	0
27 PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	9	0
28 PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	147	0
29 TRANSMISSION	K610 T121	0	0	0	0	0	24	0
30 DISTRIBUTION	K612 D141	0	0	0	0	0	90	1
31 TOTAL PTD WAGES & SALARIES	K617	0	0	0	0	0	405	1
32 WTD PTD WAGE & SAL RATIOS	K619	0.00000	0.00000	0.00000	0.00000	0.00000	0.99754	0.00246
33 CUSTOMER ACCOUNTING	K620 K667	2	0	0	0	0	2	0
34 TOTAL PTD CSS WAGES & SALARIES	K627	2	0	0	0	0	407	1
35 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00490	0.00000	0.00000	0.00000	0.00000	0.99755	0.00245
36 ADMINISTRATIVE & GENERAL	K630 K627	0	0	0	0	0	19	1
37 TOTAL WAGES AND SALARIES EXP	K633	2	0	0	0	0	426	2
38 WTD WAGE AND SALARY RATIOS	K639	0.00467	0.00000	0.00000	0.00000	0.00000	0.99533	0.00467
<u>39 WTG CUST ACCOUNTING EXPENSE</u>								
40 METER READING	K640 K410	6	0	0	0	0	6	0

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FLORIDA POWER CORPORATION
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 <u>BILLING</u>	K644	K414	1	0	0	0	0	0	0
2 <u>TOTAL ALLOCATOR NO 1</u>	K667		7	0	0	0	0	0	0
3 <u>WTD RATIOS</u>	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 <u>RECOV FUEL ENERGY EXPENSE</u>									
5 <u>AMOUNT ALLOCABLE</u>	K672	K306	3,982	0	3,982	0	0	0	0
6 <u>TOTAL ALLOCATOR NO 2</u>	K697		3,982	0	3,982	0	0	0	0
7 <u>WTD RATIOS</u>	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

FLORIDA POWER CORPORATION
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>BILLING</u>	K644 K414	0	0	0	0	1	1	0
2 <u>TOTAL ALLOCATOR NO 1</u>	K667	6	0	0	0	1	7	0
3 <u>WTD RATIOS</u>	K669	0.85714	0.00000	0.00000	0.00000	0.14286	1.00000	0.00000
4 <u>RECOV FUEL ENERGY EXPENSE</u>								
5 <u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	0	3,982	0
6 <u>TOTAL ALLOCATOR NO 2</u>	K697	0	0	0	0	0	3,982	0
7 <u>WTD RATIOS</u>	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE								
2 WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3 WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04531	0.00000	0.95469	0.00000	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83585	0.00000	0.16415	0.00000	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.99326	0.00142	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01111	0.00000	0.23420	0.74960	0.00107	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.54668	0.00000	0.10736	0.34363	0.00049	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.35542	0.36024	0.05663	0.22048	0.00000	0.00000
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.53741	0.01746	0.10490	0.33766	0.00047	0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.63532	0.01461	0.09721	0.25085	0.00035	0.00000
11 NET ELECTRIC PLANT								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05506	0.00000	0.94494	0.00000	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.99356	0.00140	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01203	0.00000	0.06652	0.77642	0.00109	0.00000
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.35524	0.35934	0.05749	0.21971	0.00000	0.00000
17 WTD NET C & O PLANT RATIOS	C229	1.00000	0.54545	0.00000	0.09091	0.36364	0.00000	0.00000
18 WTD NET PLANT RATIOS	NP29	1.00000	0.44116	0.02027	0.11246	0.42298	0.00058	0.00000
19 RATE BASE ADJUSTMENTS								
20 WORKING CAPITAL								
21 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.13725	0.74877	0.02696	0.08701	0.00000	0.00000
22 WTD RATIOS	W689	1.00000	0.54743	0.00000	0.10672	0.34387	0.00000	0.00000
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.31386	0.38723	0.05978	0.23098	0.00000	0.00000
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.26962	0.55631	0.05461	0.12799	0.00000	0.00000
25 RATE BASE								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.44118	0.02036	0.11674	0.41867	0.00057	0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.43051	0.05368	0.11288	0.40059	0.00053	0.00000
28 O & M EXPENSES								
29 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
30 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04615	0.00000	0.95385	0.00000	0.00000	0.00000
31 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.99556	0.00000	0.00000
32 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.27778	0.11111	0.05556	0.22222	0.00000	0.00000
33 WTD A & G EXP RATIOS	A339	1.00000	0.31667	0.34167	0.05833	0.27500	0.00000	0.00000
34 WTD O & M EXP RATIOS	OM39	1.00000	0.33152	0.37345	0.05978	0.22826	0.00000	0.00000
35 DEPRECIATION EXPENSES								
36 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00532	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00402	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00184	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00482	0.00000	0.00000	0.00000	0.99759	0.00241
9	WTD GROSS PLANT RATIOS	GP19	0.00199	0.00000	0.00000	0.00000	0.99988	0.00012
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00165	0.00000	0.00000	0.00000	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.00504	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00394	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00411	0.00000	0.00000	0.00000	0.99589	0.00411
17	WTD NET C & O PLANT RATIOS	C229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.00232	0.00000	0.00000	0.00000	0.99977	0.00023
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD RATIOS	W689	0.00198	0.00000	0.00000	0.00000	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00679	0.00000	0.00000	0.00000	0.99864	0.00136
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00683	0.00000	0.00000	0.00000	1.00171	-0.00171
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00226	0.00000	0.00000	0.00000	0.99977	0.00023
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00170	0.00000	0.00000	0.00000	0.99989	0.00011
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.00444	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.33333	0.00000	0.00000	0.00000	1.05556	-0.05556
33	WTD A & G EXP RATIOS	A339	0.00417	0.00000	0.00000	0.00000	0.99583	0.00417
34	WTD O & M EXP RATIOS	OM39	0.00621	0.00000	0.00000	0.00000	1.00000	0.00000
<u>35 DEPRECIATION EXPENSES</u>								
36	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

FLORIDA POWER CORPORATION
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03571	0.00000	0.96429	0.00000	0.00000	0.00000
2 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.99485	0.00000	0.00000
3 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.35000	0.35000	0.06667	0.21667	0.00000	0.00000
4 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.62824	0.02720	0.07513	0.26684	0.00000	0.00000
<u>5 OTHER TAXES & MISC EXPENSES</u>								
6 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.53571	0.01531	0.10714	0.33673	0.00000	0.00000
7 WTD PAYROLL TAX RATIOS	L559	1.00000	0.34286	0.37143	0.05714	0.22857	0.00000	0.00000
8 WTD OTHER TAX RATIOS	L599	1.00000	0.50649	0.06926	0.09957	0.32035	0.00000	0.00000
9 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.44891	0.22620	0.06900	0.25022	0.00000	0.00000
<u>11 INCOME TAXES</u>								
12 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.44573	0.16380	0.08542	0.30082	0.00000	0.00000
<u>13 OPERATING EXPENSES</u>								
14 WTD PROD O & M EXP RATIOS	P459	1.00000	0.46351	0.53649	0.00000	0.00000	0.00000	0.00000
15 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04615	0.00000	0.95385	0.00000	0.00000	0.00000
16 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.99556	0.00000	0.00000
<u>17 WAGES AND SALARIES (K600-K639)</u>								
18 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.35714	0.36207	0.05665	0.22167	0.00000	0.00000
19 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.35539	0.36029	0.05637	0.22059	0.00000	0.00000
20 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.35514	0.35981	0.05607	0.21963	0.00000	0.00000
21 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD DIST DEPREC EXP RATIOS	D489	0.00515	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.00000	0.00000	0.98333	0.01667
4 WTD TOT DEPREC EXP RATIOS	DE49	0.00130	0.00000	0.00000	0.00000	0.00000	0.99870	0.00130
5 OTHER TAXES & MISC EXPENSES								
6 WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.00000	0.00000	0.99490	0.00510
7 WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD OTHER TAX RATIOS	L599	0.00000	0.00000	0.00000	0.00000	0.00000	0.99567	0.00433
9 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.00000	2.00000	-1.00000
10 WTD OP EXP EX INC & REV RATIOS	OP69	0.00393	0.00000	0.00000	0.00000	0.00044	0.99869	0.00131
11 INCOME TAXES								
12 WTD TOTAL ELECTRIC REVENUE	CS09	0.00338	0.00000	0.00000	0.00000	0.00028	0.99944	0.00056
13 OPERATING EXPENSES								
14 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD DIST O & M EXP RATIOS	D349	0.00444	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WAGES AND SALARIES (K600-K639)								
18 WTD PTD WAGE & SAL RATIOS	K619	0.00000	0.00000	0.00000	0.00000	0.00000	0.99754	0.00246
19 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00490	0.00000	0.00000	0.00000	0.00000	0.99755	0.00245
20 WTD WAGE AND SALARY RATIOS	K639	0.00467	0.00000	0.00000	0.00000	0.00000	0.99533	0.00467
21 WTD RATIOS	K669	0.85714	0.00000	0.00000	0.00000	0.14286	1.00000	0.00000

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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>									
1	<u>NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	3,547	1,582	582	303	1,068	0	0
3	TOTAL REVENUE CREDITS	Q027	74	16	12	4	41	0	0
4	TOTAL ELECTRIC REVENUE	CS07	3,621	1,598	594	307	1,109	0	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,290	-1,028	-518	-158	-573	-0	-0
6	NET INCOME	NI01	1,331	570	76	149	536	0	0
<u>ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-240	-104	-13	-27	-96	-0	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	219	118	4	23	74	0	0
10	PRELIMINARY TAXABLE INCOME	TI01	1,310	584	67	145	514	0	0
<u>STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	TI01	1,310	584	67	145	514	0	0
13	STATE TAXABLE INCOME	SI01	1,310	584	67	145	514	0	0
<u>STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = SI01 * K192	ST01	72	32	4	8	28	0	0
17	STATE INC TAX PAYABLE	SP01	72	32	4	8	28	0	0
<u>SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	72	32	4	8	28	0	0
20	NET STATE INC TAX ALLOWABLE	SA01	72	32	4	8	28	0	0
<u>FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	TI01	1,310	584	67	145	514	0	0
23	STATE INC TAX PAYABLE	SP01	-72	-32	-4	-8	-28	-0	-0
24	NET FEDERAL TAXABLE INCOME	F101	1,238	552	63	137	486	0	0
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	433	193	22	48	170	0	0
27	TOTAL FED PROV DEF IT (410.1)	Z781	-81	-44	-1	-9	-27	0	0
28	TOTAL AMORTIZED ITC	Z813	-18	-10	-0	-2	-6	-0	-0
29	NET FED INC TAX ALLOWABLE	FA01	334	139	21	37	137	0	0
<u>FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	433	193	22	48	170	0	0
32	FED INC TAX PAYABLE	FP01	433	193	22	48	170	0	0
<u>PRELIMINARY SUMMARY</u>									
34	NET INCOME	NI01	1,331	570	76	149	536	0	0

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FLORIDA POWER CORPORATION
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INCOME TAX BASED ON REVENUE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600	12	0	0	0	1	3,548	-1
3	TOTAL REVENUE CREDITS	Q027	0	0	0	0	0	73	1
4	TOTAL ELECTRIC REVENUE	CS07	12	0	0	0	1	3,621	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	-9	-0	-0	-0	-1	-2,287	-3
6	NET INCOME	N101	3	0	0	0	0	1,334	-3
7 ADJUSTMENTS TO NET INCOME									
8	TOTAL INTEREST EXPENSE	Y783	-0	-0	-0	-0	-0	-240	-0
9	TOTAL SIT UNALLOW FOR FIT	Y861	0	0	0	0	0	219	0
10	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	0	1,313	-3
11 STATE INCOME TAX COMPUTATION									
12	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	0	1,313	-3
13	STATE TAXABLE INCOME	SI01	3	0	0	0	0	1,313	-3
14 STATE INCOME TAX PAYABLE									
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = SI01 * K192	ST01	0	0	0	0	0	72	0
17	STATE INC TAX PAYABLE	SP01	0	0	0	0	0	72	0
18 SIT ALLOWABLE									
19	STATE INC TAX PAYABLE	SP01	0	0	0	0	0	72	0
20	NET STATE INC TAX ALLOWABLE	SA01	0	0	0	0	0	72	0
21 FEDERAL INCOME TAX COMPUTATION									
22	PRELIMINARY TAXABLE INCOME	T101	3	0	0	0	0	1,313	-3
23	STATE INC TAX PAYABLE	SP01	-0	-0	-0	-0	-0	-72	-0
24	NET FEDERAL TAXABLE INCOME	F101	3	0	0	0	0	1,241	-3
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	1	0	0	0	0	434	-1
27	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	0	-81	0
28	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-0	-18	-0
29	NET FED INC TAX ALLOWABLE	FA01	1	0	0	0	0	335	-1
30 FEDERAL INCOME TAX PAYABLE									
31	PRELIM FIT = F101 * K190	FT01	1	0	0	0	0	434	-1
32	FED INC TAX PAYABLE	FP01	1	0	0	0	0	434	-1
33 PRELIMINARY SUMMARY									
34	NET INCOME	N101	3	0	0	0	0	1,334	-3

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-334	-139	-21	-37	-137	-0	-0
2 NET STATE INC TAX ALLOWABLE	SA01	-72	-32	-4	-8	-28	-0	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	925	399	51	104	371	0	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09813	0.09832	0.10079	0.09774	0.09825	0.00000	0.00000

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-1	-0	-0	-0	-0	-335	1
2 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-0	-0	-72	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	2	0	0	0	0	927	-2
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.12500	0.00000	0.00000	0.00000	0.00000	0.09836	-2.00000

G *Interruptible Service*

FLORIDA POWER CORPORATION
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SUMMARY OF RESULTS		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	217,806	141,736	3,970	28,286	39,684	1,227	10
3	TOTAL DEPRECIATION RESERVE	DR11	-114,132	-83,056	-1,646	-13,010	-14,610	-511	-4
4	TOTAL RATE BASE ADJUSTMENTS	RB71	10,532	3,842	4,366	1,460	856	31	0
5	TOTAL RATE BASE	RB91	114,206	62,522	6,690	16,736	25,930	747	6
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	16,545	6,600	6,371	1,233	1,997	46	1
8	TOTAL DEPRECIATION EXPENSE	DE41	10,292	7,493	284	911	1,418	54	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	2,934	1,808	210	354	505	16	0
10	MISC ALLOWABLE EXPENSES	M621	-24	-19	4	-4	-5	1	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	29,747	15,882	6,869	2,494	3,915	117	1
12	NET FED INCOME TAX ALLOWABLE	I879	4,018	2,154	253	597	933	27	1
13	NET STATE INCOME TAX ALLOWABLE	J979	879	495	46	127	193	6	0
14	TOTAL OPERATING EXPENSE	OPEX	34,644	18,531	7,168	3,218	5,041	150	2
15	RETURN ON RATE BASE	R751	11,203	6,133	656	1,642	2,543	73	1
16	TOTAL REVENUE CREDITS	Q027	-789	-253	-161	-74	-285	-12	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	45,058	24,411	7,663	4,786	7,299	211	3
18	CLASS REVENUES=COST OF SERVICE	R602	45,058	24,411	7,663	4,787	7,299	210	3
19	TOTAL RETURN EARNED	RETE	11,203	6,133	656	1,642	2,543	73	1
20	RATE OF RETURN EARNED	RORE	0.09809	0.09809	0.09806	0.09811	0.09807	0.09772	0.16667
21	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REOE	0.13202	0.13201	0.13195	0.13205	0.13197	0.13133	0.25985
23	ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24	CLASS REVENUES=COST OF SERVICE	R600	45,058	24,411	7,663	4,787	7,299	210	3

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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	852	2,021	0	0	18	217,804	2
3	TOTAL DEPRECIATION RESERVE	DR11	-341	-945	-0	-0	-9	-114,132	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	10,534	-2
5	TOTAL RATE BASE	RB91	468	1,111	0	0	-4	114,206	0
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	155	118	0	0	23	16,544	1
8	TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	10,292	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	13	26	0	0	1	2,933	1
10	MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	0	-24	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	203	238	0	0	26	29,745	2
12	NET FED INCOME TAX ALLOWABLE	1879	17	39	0	0	0	4,021	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	879	0
14	TOTAL OPERATING EXPENSE	OPEX	224	285	0	0	26	34,645	-1
15	RETURN ON RATE BASE	R751	46	109	0	0	0	11,203	0
16	TOTAL REVENUE CREDITS	Q027	-1	-2	-0	-0	-0	-788	-1
17	TOTAL ELECTRIC COST OF SERVICE	CS05	269	392	0	0	26	45,060	-2
18	CLASS REVENUES=COST OF SERVICE	R602	269	392	0	0	26	45,060	-2
19	TOTAL RETURN EARNED	RETE	46	109	0	0	0	11,203	0
20	RATE OF RETURN EARNED	RORE	0.09829	0.09811	0.00000	0.00000	0.00000	0.09809	0.00000
21	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22	RETURN EARNED ON COMMON EQUITY	REOE	0.13238	0.13204	-0.05086	-0.05086	-0.05086	0.13202	-0.05086
23	ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24	CLASS REVENUES=COST OF SERVICE	R600	269	392	0	0	26	45,060	-2

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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERI13FN-000
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	102,641	102,641	0	0	0	0
3	INTERMEDIATE	P102 K202	16,275	16,275	0	0	0	0
4	PEAKING	P104 K204	17,005	17,005	0	0	0	0
5	<u>PRODUCTION PLANT IN SERVICE</u>	P121	<u>135,921</u>	<u>135,921</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP - BASE	T100 K200	662	662	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	118	118	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	501	501	0	0	0	0
10	<u>TRANSMISSION</u>	T106 K220	<u>27,539</u>	<u>0</u>	<u>0</u>	<u>27,539</u>	<u>0</u>	<u>0</u>
11	<u>TRANSMISSION PLANT IN SERVICE</u>	T121	<u>28,820</u>	<u>1,281</u>	<u>0</u>	<u>27,539</u>	<u>0</u>	<u>0</u>
12	TOTAL PROD & TRANS PLANT	PT21	164,741	137,202	0	27,539	0	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D100 K240	38,426	0	0	38,426	0	0
15	SECONDARY	D102 K242	1,188	0	0	0	1,188	0
16	SERVICES	D104 K244	10	0	0	0	0	10
17	METERS	D106 K246	775	0	0	0	0	0
18	<u>IS EQUIPMENT</u>	D112 K252	<u>1,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	<u>DISTRIBUTION PLANT IN SERVICE</u>	D141	<u>42,357</u>	<u>0</u>	<u>0</u>	<u>38,426</u>	<u>1,188</u>	<u>10</u>
20	TOTAL TRANS & DIST PLANT	TD21	71,177	1,281	0	38,426	1,188	10
21	TOTAL GROSS PTD PLANT	PD21	207,098	137,202	0	27,539	38,426	1,188
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	10,702	4,534	3,970	747	1,258	39
24	<u>RETAIL CUSTOMER RELATED (CSS)</u>	G102 K400	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	<u>GENERAL PLANT IN SERVICE</u>	G121	<u>10,708</u>	<u>4,534</u>	<u>3,970</u>	<u>747</u>	<u>1,258</u>	<u>39</u>
26	GROSS ELECTRIC PLT IN SERVICE	GP11	217,806	141,736	3,970	28,286	39,684	1,227

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>								
2 BASE	P100 K200	0	0	0	0	0	102,641	0
3 INTERMEDIATE	P102 K202	0	0	0	0	0	16,275	0
4 PEAKING	P104 K204	0	0	0	0	0	17,005	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	135,921	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	662	0
8 GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	118	0
9 GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	501	0
10 TRANSMISSION	T106 K220	0	0	0	0	0	27,539	0
11 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	28,820	0
12 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	164,741	0
<u>13 DISTRIBUTION PLANT</u>								
14 PRIMARY	D100 K240	0	0	0	0	0	38,426	0
15 SECONDARY	D102 K242	0	0	0	0	0	1,188	0
16 SERVICES	D104 K244	0	0	0	0	0	10	0
17 METERS	D106 K246	775	0	0	0	0	775	0
18 IS EQUIPMENT	D112 K252	0	1,958	0	0	0	1,958	0
19 DISTRIBUTION PLANT IN SERVICE	D141	775	1,958	0	0	0	42,357	0
20 TOTAL TRANS & DIST PLANT	TD21	775	1,958	0	0	0	71,177	0
21 TOTAL GROSS PTD PLANT	PD21	775	1,958	0	0	0	207,098	0
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23 LABOR RELATED	G100 K627	77	63	0	0	12	10,700	2
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	6	6	0
25 GENERAL PLANT IN SERVICE	G121	77	63	0	0	18	10,706	2
26 GROSS ELECTRIC PLT IN SERVICE	GP11	852	2,021	0	0	18	217,804	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2	BASE	P150 P100	58,700	58,700	0	0	0	0
3	INTERMEDIATE	P152 P102	14,282	14,282	0	0	0	0
4	PEAKING	P154 P104	7,674	7,674	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	80,656	80,656	0	0	0	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	222	222	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	40	40	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	168	168	0	0	0	0
10	TRANSMISSION	T156 T106	12,682	0	0	12,682	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	13,112	430	0	12,682	0	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	14,063	0	0	14,063	0	0
14	SECONDARY	D152 D102	494	0	0	0	494	0
15	SERVICES	D154 D104	4	0	0	0	0	4
16	METERS	D156 D106	308	0	0	0	0	0
17	IS EQUIPMENT	D162 K252	918	0	0	0	0	0
18	TOTAL DIST DEPREC RESERVE	D191	15,787	0	0	14,063	494	4
19 GENERAL & INTANGIBLE PLANT								
20	LABOR RELATED	G150 G100	4,429	1,876	1,643	309	521	16
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	4	0	0	0	0	0
22	TOTAL GENERAL DEPREC RESERVE	G171	4,433	1,876	1,643	309	521	16
23 COMMON & OTHER PLANT								
24	RETIREMENT WORK IN PROGRESS	C150 GP19	144	94	3	19	26	1
25	TOTAL COM & OTHER PLANT	C171	144	94	3	19	26	1
26	TOTAL DEPRECIATION RESERVE	DR11	114,132	83,056	1,646	13,010	14,610	511

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>								
2 BASE	P150 P100	0	0	0	0	0	58,700	0
3 INTERMEDIATE	P152 P102	0	0	0	0	0	14,282	0
4 PEAKING	P154 P104	0	0	0	0	0	7,674	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	0	80,656	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP - BASE	T150 T100	0	0	0	0	0	222	0
8 GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	0	40	0
9 GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	0	168	0
10 TRANSMISSION	T156 T106	0	0	0	0	0	12,682	0
11 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	0	13,112	0
<u>12 DISTRIBUTION PLANT</u>								
13 PRIMARY	D150 D100	0	0	0	0	0	14,063	0
14 SECONDARY	D152 D102	0	0	0	0	0	494	0
15 SERVICES	D154 D104	0	0	0	0	0	4	0
16 METERS	D156 D106	308	0	0	0	0	308	0
17 IS EQUIPMENT	D162 K252	0	918	0	0	0	918	0
18 TOTAL DIST DEPREC RESERVE	D191	308	918	0	0	0	15,787	0
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20 LABOR RELATED	G150 G100	32	26	0	0	5	4,428	1
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	0	4	4	0
22 TOTAL GENERAL DEPREC RESERVE	G171	32	26	0	0	9	4,432	1
<u>23 COMMON & OTHER PLANT</u>								
24 RETIREMENT WORK IN PROGRESS	C150 GP19	1	1	0	0	0	145	-1
25 TOTAL COM & OTHER PLANT	C171	1	1	0	0	0	145	-1
26 TOTAL DEPRECIATION RESERVE	DR11	341	945	0	0	9	114,132	0

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FLORIDA POWER CORPORATION
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NET ELECTRIC PLANT		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121	135,921	135,921	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-80,656	-80,656	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	55,265	55,265	0	0	0	0	0
5 TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121	28,820	1,281	0	27,539	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-13,112	-430	-0	-12,682	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	15,708	851	0	14,857	0	0	0
9 DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141	42,357	0	0	0	38,426	1,188	10
11	TOTAL DIST DEPREC RESERVE	D191	-15,787	-0	-0	-0	-14,063	-494	-4
12	NET DISTRIBUTION PLANT	D241	26,570	0	0	0	24,363	694	6
13	NET PTD PLANT	NT31	97,543	56,116	0	14,857	24,363	694	6
14	NET TRANS & DIST PLANT	NT21	42,278	851	0	14,857	24,363	694	6
15 GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121	10,708	4,534	3,970	747	1,258	39	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-4,433	-1,876	-1,643	-309	-521	-16	-0
18	NET GENERAL & INTANG PLANT	G221	6,275	2,658	2,327	438	737	23	0
19 COMMON & OTHER PLANT									
20	TOTAL COM & OTHER PLANT	C171	-144	-94	-3	-19	-26	-1	-0
21	NET COMMON & OTHER PLANT	C221	-144	-94	-3	-19	-26	-1	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	103,674	58,680	2,324	15,276	25,074	716	6

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FLORIDA POWER CORPORATION
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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	135,921	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-80,656	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	55,265	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	28,820	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-13,112	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	15,708	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	775	1,958	0	0	0	42,357	0
11	TOTAL DIST DEPREC RESERVE	D191	-308	-918	-0	-0	-0	-15,787	-0
12	NET DISTRIBUTION PLANT	D241	467	1,040	0	0	0	26,570	0
13	NET PTD PLANT	NT31	467	1,040	0	0	0	97,543	0
14	NET TRANS & DIST PLANT	NT21	467	1,040	0	0	0	42,278	0
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	77	63	0	0	18	10,706	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-32	-26	-0	-0	-9	-4,432	-1
18	NET GENERAL & INTANG PLANT	G221	45	37	0	0	9	6,274	1
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-1	-1	-0	-0	-0	-145	1
21	NET COMMON & OTHER PLANT	C221	-1	-1	0	0	0	-145	1
22	NET ELECTRIC PLANT IN SERVICE	NP21	511	1,076	0	0	9	103,672	2

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	196	0	0	196	0	0	0
5	DISTRIBUTION V226 D100	55	0	0	0	55	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	251	0	0	196	55	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION V234 P121	3,949	3,949	0	0	0	0	0
9	TRANSMISSION V236 T106	751	0	0	751	0	0	0
10	DISTRIBUTION V238 D141	287	0	0	0	260	8	0
11	GENERAL V240 G100	180	76	67	13	21	1	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-2,614	-2,614	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	2,553	1,411	67	764	281	9	0
14	TOTAL ADDITIVE ADJUSTMENTS V289	2,804	1,411	67	960	336	9	0
15	NET ORIGINAL COST RATE BASE RB21	106,478	60,091	2,391	16,236	25,410	725	6
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE W630 K306	8,058	0	8,058	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-23	0	-23	0	0	0	0
21	TOTAL FUEL STOCKS W641	8,035	0	8,035	0	0	0	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE W642 GP19	2,676	1,741	49	348	488	15	0
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-15	-10	0	-2	-3	0	0
25	TOTAL PLANT MATERIALS & SUPPL W659	2,661	1,731	49	346	485	15	0
26	TOTAL MATERIALS & SUPPLIES W661	10,696	1,731	8,084	346	485	15	0
<u>27 PREPAYMENTS</u>								
28	TOTAL W670 PD29	6,438	4,265	0	856	1,195	37	0
29	TOTAL PREPAYMENTS W687	6,438	4,265	0	856	1,195	37	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	0	0	0	0	196	0
5	DISTRIBUTION	V226 D100	0	0	0	0	55	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	251	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION	V234 P121	0	0	0	0	3,949	0
9	TRANSMISSION	V236 T106	0	0	0	0	751	0
10	DISTRIBUTION	V238 D141	5	13	0	0	286	1
11	GENERAL	V240 G100	1	1	0	0	180	0
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-2,614	0
13	TOTAL RATE BASE CWIP	V255	6	14	0	0	2,552	1
14	TOTAL ADDITIVE ADJUSTMENTS	V289	6	14	0	0	2,803	1
15	NET ORIGINAL COST RATE BASE	RB21	517	1,090	0	0	106,475	3
<u>16 WORKING CAPITAL</u>								
<u>17 MATERIALS AND SUPPLIES</u>								
<u>18 FUEL SUPPLIES</u>								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	8,058	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-23	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	8,035	0
<u>22 PLANT MATERIALS & SUPPLIES</u>								
23	AMOUNT ALLOCABLE	W642 GP19	10	25	0	0	2,676	0
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	0	0	0	0	-15	0
25	TOTAL PLANT MATERIALS & SUPPL	W659	10	25	0	0	2,661	0
26	TOTAL MATERIALS & SUPPLIES	W661	10	25	0	0	10,696	0
<u>27 PREPAYMENTS</u>								
28	TOTAL	W670 PD29	24	61	0	0	6,438	0
29	TOTAL PREPAYMENTS	W687	24	61	0	0	6,438	0
<u>30 MISCELLANEOUS WORKING CAPITAL</u>								

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-4,556	-1,930	-1,690	-318	-535	-16	0	
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	426	426	0	0	0	0	0	
3	MISC OTHER	W736 OM31	-5,446	-2,172	-2,097	-406	-657	-15	0	
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-84	-55	-2	-11	-15	0	0	
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-8	-4	-1	-1	-1	0	0	
6	1DJ K - SECTION 1341	W742 GP19	262	170	5	34	48	1	0	
7	TOTAL MISC WORK CAPITAL	W747	-9,406	-3,565	-3,785	-702	-1,160	-30	0	
8	TOTAL WORKING CAPITAL	WC71	7,728	2,431	4,299	500	520	22	0	
9	<u>PRELIMINARY SUMMARY</u>									
10	TOTAL ADDITIVE ADJUSTMENTS	V289	2,804	1,411	67	960	336	9	0	
11	TOTAL WORKING CAPITAL	WC71	7,728	2,431	4,299	500	520	22	0	
12	TOTAL RATE BASE ADJUSTMENTS	RB71	10,532	3,842	4,366	1,460	856	31	0	
13	<u>RATE BASE CALCULATION</u>									
14	NET ELECTRIC PLANT IN SERVICE	NP21	103,674	58,680	2,324	15,276	25,074	716	6	
15	TOTAL RATE BASE ADJUSTMENTS	RB71	10,532	3,842	4,366	1,460	856	31	0	
16	TOTAL RATE BASE	RB91	114,206	62,522	6,690	16,736	25,930	747	6	
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	
18	RETURN ON RATE BASE	R751	11,203	6,133	656	1,642	2,543	73	1	

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 OPEBS - D.A. RETAIL	W730 K627	-33	-27	0	0	-5	-4,554	-2
2 D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	0	426	0
3 MISC OTHER	W736 OM31	-51	-39	0	0	-8	-5,445	-1
4 ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	-1	0	0	0	-84	0
5 ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	0	-7	-1
6 1DJ K - SECTION 1341	W742 GP19	1	2	0	0	0	261	1
7 TOTAL MISC WORK CAPITAL	W747	-83	-65	0	0	-13	-9,403	-3
8 TOTAL WORKING CAPITAL	WC71	-49	21	0	0	-13	7,731	-3
9 PRELIMINARY SUMMARY								
10 TOTAL ADDITIVE ADJUSTMENTS	V289	6	14	0	0	0	2,803	1
11 TOTAL WORKING CAPITAL	WC71	-49	21	0	0	-13	7,731	-3
12 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	10,534	-2
13 RATE BASE CALCULATION								
14 NET ELECTRIC PLANT IN SERVICE	NP21	511	1,076	0	0	9	103,672	2
15 TOTAL RATE BASE ADJUSTMENTS	RB71	-43	35	0	0	-13	10,534	-2
16 TOTAL RATE BASE	RB91	468	1,111	0	0	-4	114,206	0
17 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
18 RETURN ON RATE BASE	R751	46	109	0	0	0	11,203	0

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	524	0	524	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	4,651	0	4,651	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	75	0	75	0	0	0	0
6	TOTAL ENERGY RELATED	P341	5,250	0	5,250	0	0	0	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	4,017	4,017	0	0	0	0	0
9	INTERMEDIATE	P354 K202	586	586	0	0	0	0	0
10	PEAKING	P356 K204	618	618	0	0	0	0	0
11	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	69	69	0	0	0	0	0
12	TOTAL DEMAND RELATED	P391	5,290	5,290	0	0	0	0	0
13	TOTAL PRODUCTION O & M	P451	10,540	5,290	5,250	0	0	0	0
14 TRANSMISSION O & M									
15	GEN. STEP-UP - BASE	T300 K200	24	24	0	0	0	0	0
16	GEN. STEP-UP - INTERMEDIATE	T302 K202	4	4	0	0	0	0	0
17	GEN. STEP-UP - PEAKING	T304 K204	18	18	0	0	0	0	0
18	TRANSMISSION	T306 K220	983	0	0	983	0	0	0
19	TOTAL TRANSMISSION O & M	T341	1,029	46	0	983	0	0	0
20 DISTRIBUTION O & M									
21	PRIMARY	D300 D100	1,535	0	0	0	1,535	0	0
22	SECONDARY	D302 D102	31	0	0	0	0	31	0
23	SERVICES INCL R/D	D304 D104	1	0	0	0	0	0	1
24	METERS	D306 D106	23	0	0	0	0	0	0
25	IS EQUIPMENT	D312 K252	95	0	0	0	0	0	0
26	TOTAL DISTRIBUTION O & M	D341	1,685	0	0	0	1,535	31	1
27 CUSTOMER ACCOUNTING									
28	METER READING	C300 K410	108	0	0	0	0	0	0
29	CUSTOMER RECORDS	C302 K412	4	0	0	0	0	0	0
30	BILLING	C304 K414	14	0	0	0	0	0	0
31	UNCOLLECTIBLES	C308 R600	132	72	22	14	21	1	0
32	GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	1	1	0	0	0	0	0
33	TOTAL CUSTOMER ACCOUNTING EXP	C317	259	73	22	14	21	1	0
34 CUSTOMER SERVICE & INFORMATION									
35	TOTAL	C320 K400	1	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION O & M</u>								
<u>2 ENERGY RELATED PROD O & M</u>								
3 NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	524	0
4 NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	4,651	0
5 ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	75	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	0	5,250	0
<u>7 DEMAND RELATED PROD O & M</u>								
8 BASE	P352 K200	0	0	0	0	0	4,017	0
9 INTERMEDIATE	P354 K202	0	0	0	0	0	586	0
10 PEAKING	P356 K204	0	0	0	0	0	618	0
11 ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	69	0
12 TOTAL DEMAND RELATED	P391	0	0	0	0	0	5,290	0
13 TOTAL PRODUCTION O & M	P451	0	0	0	0	0	10,540	0
<u>14 TRANSMISSION O & M</u>								
15 GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	24	0
16 GEN. STEP-UP - INTERMEDIATE	T302 K202	0	0	0	0	0	4	0
17 GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	18	0
18 TRANSMISSION	T306 K220	0	0	0	0	0	983	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	1,029	0
<u>20 DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	0	0	0	0	0	1,535	0
22 SECONDARY	D302 D102	0	0	0	0	0	31	0
23 SERVICES INCL R/D	D304 D104	0	0	0	0	0	1	0
24 METERS	D306 D106	23	0	0	0	0	23	0
25 IS EQUIPMENT	D312 K252	0	95	0	0	0	95	0
26 TOTAL DISTRIBUTION O & M	D341	23	95	0	0	0	1,685	0
<u>27 CUSTOMER ACCOUNTING</u>								
28 METER READING	C300 K410	108	0	0	0	0	108	0
29 CUSTOMER RECORDS	C302 K412	0	0	0	0	4	4	0
30 BILLING	C304 K414	0	0	0	0	14	14	0
31 UNCOLLECTIBLES	C308 R600	1	1	0	0	0	132	0
32 GROSS UP/(DOWN) ADJ FOR UNCOLL	C310 R600	0	0	0	0	0	1	0
33 TOTAL CUSTOMER ACCOUNTING EXP	C317	109	1	0	0	18	259	0
<u>34 CUSTOMER SERVICE & INFORMATION</u>								
35 TOTAL	C320 K400	0	0	0	0	1	1	0

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FLORIDA POWER CORPORATION
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O & M EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL CUSTOMER SERVICE & INFO	C329	1	0	0	0	0	0	0
2	SALES								
3	TOTAL	S300 K400	1	0	0	0	0	0	0
4	TOTAL SALES EXPENSE	S317	1	0	0	0	0	0	0
5	ADMINISTRATIVE & GENERAL								
6	PRODUCTION - BASE RELATED	A300 K200	-117	-117	0	0	0	0	0
7	TRANSMISSION PLANT RELATED	A302 T106	18	0	0	18	0	0	0
8	DISTRIBUTION PLANT RELATED	A304 D149	86	0	0	0	78	2	0
9	GROSS PLANT RELATED	A306 GP19	114	74	2	15	21	1	0
10	LABOR RELATED	A308 K627	1,217	516	451	85	143	4	0
11	D.A. RETAIL - LABOR	A312 K627	10	4	4	1	1	0	0
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	26	14	4	3	4	0	0
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-126	-53	-47	-9	-15	0	0
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	-46	-30	-1	-6	-8	0	0
15	ADJ D - ACQUISITION ADJ	A324 K627	1,848	783	686	129	217	7	0
16	TOTAL ADMINISTRATIVE & GENERAL	A337	3,030	1,191	1,099	236	441	14	0
17	TOTAL O & M EXPENSE	OM31	16,545	6,600	6,371	1,233	1,997	46	1

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FLORIDA POWER CORPORATION
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O & M EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	1	1	0
2	SALES								
3	TOTAL	S300 K400	0	0	0	0	1	1	0
4	TOTAL SALES EXPENSE	S317	0	0	0	0	1	1	0
5	ADMINISTRATIVE & GENERAL								
6	PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-117	0
7	TRANSMISSION PLANT RELATED	A302 T106	0	0	0	0	0	18	0
8	DISTRIBUTION PLANT RELATED	A304 D149	2	4	0	0	0	86	0
9	GROSS PLANT RELATED	A306 GP19	0	1	0	0	0	114	0
10	LABOR RELATED	A308 K627	9	7	0	0	1	1,216	1
11	D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	10	0
12	ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	0	25	1
13	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-1	-1	0	0	0	-126	0
14	ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-45	-1
15	ADJ D - ACQUISITION ADJ	A324 K627	13	11	0	0	2	1,848	0
16	TOTAL ADMINISTRATIVE & GENERAL	A337	23	22	0	0	3	3,029	1
17	TOTAL O & M EXPENSE	OM31	155	118	0	0	23	16,544	1

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	4,764	4,764	0	0	0	0	0
3	INTERMEDIATE	P462 P102	869	869	0	0	0	0	0
4	PEAKING	P464 P104	735	735	0	0	0	0	0
5	D.A. RETAIL	P468 K200	375	375	0	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	387	387	0	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	7,130	7,130	0	0	0	0	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	20	20	0	0	0	0	0
10	GEN. STEP-UP - INTERMEDIATE	T462 T102	3	3	0	0	0	0	0
11	GEN. STEP-UP - PEAKING	T464 T104	15	15	0	0	0	0	0
12	TRANSMISSION	T466 T106	858	0	0	858	0	0	0
13	TOTAL TRANS DEPREC EXP	T481	896	38	0	858	0	0	0
14 DISTRIBUTION DEPRECIATION									
15	PRIMARY	D460 D100	1,328	0	0	0	1,328	0	0
16	SECONDARY	D462 D102	51	0	0	0	0	51	0
17	METERS	D466 D106	29	0	0	0	0	0	0
18	IS EQUIPMENT	D472 K252	90	0	0	0	0	0	0
19	TOTAL DIST DEPREC EXPENSE	D481	1,498	0	0	0	1,328	51	0
20 GENERAL & INTANG DEPRECIATION									
21	LABOR RELATED	G460 G100	836	354	310	58	98	3	0
22	RETAIL CUSTOMER RELATED (CSS)	G462 G102	1	0	0	0	0	0	0
23	ADJ S - SEBRING	G464 G100	-69	-29	-26	-5	-8	0	0
24	TOTAL GENERAL DEPREC EXPENSE	G481	768	325	284	53	90	3	0
25	TOTAL DEPRECIATION EXPENSE	DE41	10,292	7,493	284	911	1,418	54	0

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION								
2 BASE	P460 P100	0	0	0	0	0	4,764	0
3 INTERMEDIATE	P462 P102	0	0	0	0	0	869	0
4 PEAKING	P464 P104	0	0	0	0	0	735	0
5 D.A. RETAIL	P468 K200	0	0	0	0	0	375	0
6 ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	387	0
7 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	7,130	0
8 TRANSMISSION DEPRECIATION								
9 GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	20	0
10 GEN. STEP-UP - INTERMEDIATE	T462 T102	0	0	0	0	0	3	0
11 GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	15	0
12 TRANSMISSION	T466 T106	0	0	0	0	0	858	0
13 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	896	0
14 DISTRIBUTION DEPRECIATION								
15 PRIMARY	D460 D100	0	0	0	0	0	1,328	0
16 SECONDARY	D462 D102	0	0	0	0	0	51	0
17 METERS	D466 D106	29	0	0	0	0	29	0
18 IS EQUIPMENT	D472 K252	0	90	0	0	0	90	0
19 TOTAL DIST DEPREC EXPENSE	D481	29	90	0	0	0	1,498	0
20 GENERAL & INTANG DEPRECIATION								
21 LABOR RELATED	G460 G100	6	5	0	0	1	835	1
22 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	1	1	0
23 ADJ S - SEBRING	G464 G100	0	0	0	0	0	-68	-1
24 TOTAL GENERAL DEPREC EXPENSE	G481	6	5	0	0	2	768	0
25 TOTAL DEPRECIATION EXPENSE	DE41	35	95	0	0	2	10,292	0

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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	<u>AMOUNT ALLOCABLE</u>	L500 GP19	2,488	1,619	45	323	453	14	0
4	<u>TOTAL REAL EST & PROP TAX</u>	L521	2,488	1,619	45	323	453	14	0
<u>5 PAYROLL TAX</u>									
6	<u>TOTAL</u>	L530 K627	446	189	165	31	52	2	0
7	<u>TOTAL PAYROLL TAX</u>	L551	446	189	165	31	52	2	0
8	<u>TOTAL OTHER TAX & MISC EXPENSE</u>	L591	2,934	1,808	210	354	505	16	0
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	<u>REVENUE TAXES</u>	M600 R600	4,414	2,391	751	469	715	21	0
11	<u>ADJ B - GAIN/LOSS PROPERTY</u>	M604 GP19	-55	-36	-1	-7	-10	0	0
12	<u>ADJ M - EXCLUDE FRANCHISE, GRT</u>	M608 R600	-4,384	-2,375	-746	-466	-710	-20	0
13	<u>GROSS UP/(DOWN) ADJ FOR RAF</u>	M610 R600	1	1	0	0	0	0	0
14	<u>MISC ALLOWABLE EXPENSES</u>	M621	-24	-19	4	-4	-5	1	0
<u>15 PRELIMINARY SUMMARY</u>									
16	<u>TOTAL O & M EXPENSE</u>	OM31	16,545	6,600	6,371	1,233	1,997	46	1
17	<u>TOTAL DEPRECIATION EXPENSE</u>	DE41	10,292	7,493	284	911	1,418	54	0
18	<u>TOTAL OTHER TAX & MISC EXPENSE</u>	L591	2,934	1,808	210	354	505	16	0
19	<u>MISC ALLOWABLE EXPENSES</u>	M621	-24	-19	4	-4	-5	1	0
20	<u>TOTAL OP EXP EX INC & REV TAX</u>	OP61	29,747	15,882	6,869	2,494	3,915	117	1

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OTHER TAXES & MISC EXPENSES		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TAXES OTHER THAN INC & REV										
2 REAL ESTATE & PROPERTY TAX										
3	AMOUNT ALLOCABLE	L500	GP19	10	23	0	0	0	2,487	1
4	TOTAL REAL EST & PROP TAX	L521		10	23	0	0	0	2,487	1
5 PAYROLL TAX										
6	TOTAL	L530	K627	3	3	0	0	1	446	0
7	TOTAL PAYROLL TAX	L551		3	3	0	0	1	446	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591		13	26	0	0	1	2,933	1
9 OTHER TAXES & MISC EXPENSES										
10	REVENUE TAXES	M600	R600	26	38	0	0	3	4,414	0
11	ADJ B - GAIN/LOSS PROPERTY	M604	GP19	0	-1	0	0	0	-55	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608	R600	-26	-38	0	0	-3	-4,384	0
13	GROSS UP/(DOWN) ADJ FOR RAF	M610	R600	0	0	0	0	0	1	0
14	MISC ALLOWABLE EXPENSES	M621		0	-1	0	0	0	-24	0
15 PRELIMINARY SUMMARY										
16	TOTAL O & M EXPENSE	OM31		155	118	0	0	23	16,544	1
17	TOTAL DEPRECIATION EXPENSE	DE41		35	95	0	0	2	10,292	0
18	TOTAL OTHER TAX & MISC EXPENSE	L591		13	26	0	0	1	2,933	1
19	MISC ALLOWABLE EXPENSES	M621		0	-1	0	0	0	-24	0
20	TOTAL OP EXP EX INC & REV TAX	OP61		203	238	0	0	26	29,745	2

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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>									
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	3,119	1,707	183	457	708	20	0
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-206	-113	-12	-30	-47	-1	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	2,913	1,594	171	427	661	19	0
7	TOTAL INTEREST EXPENSE	Y783	2,913	1,594	171	427	661	19	0
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	2,786	1,813	51	362	508	16	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	2,786	1,813	51	362	508	16	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	127	-219	120	65	153	3	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	Z760 GP19	-1,059	-689	-19	-138	-193	-6	0
15	ADJ R - TAX ON AFUDC	Z762 GP19	20	13	0	3	4	0	0
16	TOTAL FED PROV DEF IT (410.1)	Z781	-1,039	-676	-19	-135	-189	-6	0
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	226	147	4	29	41	1	0
20	TOTAL AMORTIZED ITC	Z813	226	147	4	29	41	1	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	-1,039	-676	-19	-135	-189	-6	0
23	TOTAL AMORTIZED ITC	Z813	-226	-147	-4	-29	-41	-1	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,265	-823	-23	-164	-230	-7	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	11,203	6,133	656	1,642	2,543	73	1
27	NET DEDUCTIONS AND ADDITIONS	Y871	-127	219	-120	-65	-153	-3	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,265	-823	-23	-164	-230	-7	0
29	BASE FOR FIT COMPUTATION	I865	9,811	5,529	513	1,413	2,160	63	1
30	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>								
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST - MANUAL ENTRY</u>								
4	TOTAL	Y760 RB91	13	30	0	0	3,118	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-1	-2	0	0	-206	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	12	28	0	0	2,912	1
7	TOTAL INTEREST EXPENSE	Y783	12	28	0	0	2,912	1
<u>8 ADDITIONS</u>								
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	11	26	0	0	2,787	-1
10	TOTAL SIT UNALLOW FOR FIT	Y861	11	26	0	0	2,787	-1
11	NET DEDUCTIONS AND ADDITIONS	Y871	1	2	0	0	125	2
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>13 FED PROV DEF INC TAX (410.1)</u>								
14	NET FED & STATE DIT	2760 GP19	-4	-10	0	0	-1,059	0
15	ADJ R - TAX ON AFUDC	2762 GP19	0	0	0	0	20	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-4	-10	0	0	-1,039	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	2804 GP19	1	2	0	0	225	1
20	TOTAL AMORTIZED ITC	2813	1	2	0	0	225	1
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT (410.1)	2781	-4	-10	0	0	-1,039	0
23	TOTAL AMORTIZED ITC	2813	-1	-2	-0	-0	-225	-1
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	-12	0	0	-1,264	-1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>								
26	RETURN ON RATE BASE	R751	46	109	0	0	11,203	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-2	-0	-0	-125	-2
28	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-5	-12	0	0	-1,264	-1
29	BASE FOR FIT COMPUTATION	1865	40	95	0	0	9,814	-3
30	FIT FACTOR K190/(1-K190)	1867	0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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INCOME TAX BASED ON RETURN		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRELIM FEDERAL INCOME TAX	1869	5,283	2,977	276	761	1,163	34	1
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-1,265	-823	-23	-164	-230	-7	0
3	NET FED INCOME TAX ALLOWABLE	1879	4,018	2,154	253	597	933	27	1
4 FEDERAL INCOME TAX PAYABLE									
5	PRELIM FEDERAL INCOME TAX	1869	5,283	2,977	276	761	1,163	34	1
6	NET FED INCOME TAX PAYABLE	1889	5,283	2,977	276	761	1,163	34	1
7 STATE INCOME TAX									
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 STATE INCOME TAX ADJUSTMENTS									
10 SUMMARY OF SIT CALCULATION									
11	RETURN ON RATE BASE	R751	11,203	6,133	656	1,642	2,543	73	1
12	NET FED INCOME TAX ALLOWABLE	1879	4,018	2,154	253	597	933	27	1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-127	219	-120	-65	-153	-3	-0
14	BASE FOR SIT COMPUTATION	J965	15,094	8,506	789	2,174	3,323	97	2
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	879	495	46	127	193	6	0
17	NET STATE INCOME TAX ALLOWABLE	J979	879	495	46	127	193	6	0
18 STATE INCOME TAX PAYABLE									
19	PRELIMINARY STATE INCOME TAX	J969	879	495	46	127	193	6	0
20	NET STATE INCOME TAX PAYABLE	J989	879	495	46	127	193	6	0
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PRELIM FEDERAL INCOME TAX	1869		22	51	0	0	0	5,285	-2
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863		-5	-12	0	0	0	-1,264	-1
3	NET FED INCOME TAX ALLOWABLE	1879		17	39	0	0	0	4,021	-3
<u>FEDERAL INCOME TAX PAYABLE</u>										
5	PRELIM FEDERAL INCOME TAX	1869		22	51	0	0	0	5,285	-2
6	NET FED INCOME TAX PAYABLE	1889		22	51	0	0	0	5,285	-2
<u>STATE INCOME TAX</u>										
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>STATE INCOME TAX ADJUSTMENTS</u>										
<u>SUMMARY OF SIT CALCULATION</u>										
11	RETURN ON RATE BASE	R751		46	109	0	0	0	11,203	0
12	NET FED INCOME TAX ALLOWABLE	1879		17	39	0	0	0	4,021	-3
13	NET DEDUCTIONS AND ADDITIONS	Y871		-1	-2	-0	-0	-0	-125	-2
14	BASE FOR SIT COMPUTATION	J965		62	146	0	0	0	15,099	-5
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969		4	8	0	0	0	879	0
17	NET STATE INCOME TAX ALLOWABLE	J979		4	8	0	0	0	879	0
<u>STATE INCOME TAX PAYABLE</u>										
19	PRELIMINARY STATE INCOME TAX	J969		4	8	0	0	0	879	0
20	NET STATE INCOME TAX PAYABLE	J989		4	8	0	0	0	879	0
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	91	91	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	33	0	0	33	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	222	0	0	0	222	0	0
5 GROSS PLANT RELATED	Q006 GP19	53	34	1	7	10	0	0
6 RATE BASE RELATED	Q008 RB91	234	128	14	34	53	2	0
7 ENERGY NON-FUEL RELATED	Q010 K312	146	0	146	0	0	0	0
8 <u>DISTRIBUTION SECONDARY</u>	Q014 K242	10	0	0	0	0	10	0
9 <u>TOTAL REVENUE CREDITS</u>	Q027	789	253	161	74	285	12	0
10 <u>COST OF SERVICE COMPUTATION</u>								
11 TOTAL OP EXP EX INC & REV TAX	OP61	29,747	15,882	6,869	2,494	3,915	117	1
12 RETURN ON RATE BASE	R751	11,203	6,133	656	1,642	2,543	73	1
13 NET FED INCOME TAX ALLOWABLE	1879	4,018	2,154	253	597	933	27	1
14 NET STATE INCOME TAX ALLOWABLE	J979	879	495	46	127	193	6	0
15 <u>TOTAL REVENUE CREDITS</u>	Q027	-789	-253	-161	-74	-285	-12	-0
16 <u>SUBTOTAL B</u>	CS03	45,058	24,411	7,663	4,786	7,299	211	3
17 <u>REVENUE TAX FACTOR</u>	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	45,058	24,411	7,663	4,786	7,299	211	3
19 CLASS REVENUES=COST OF SERVICE	R602	45,058	24,411	7,663	4,787	7,299	210	3
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-45,058	-24,411	-7,663	-4,786	-7,299	-211	-3
21 <u>COMPOSITE TAX RATE</u>	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE					CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES				
1 REVENUE CREDITS									
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	91	0	
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	33	0	
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	222	0	
5 GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	52	1	
6 RATE BASE RELATED	Q008 RB91	1	2	0	0	0	234	0	
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	146	0	
8 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	10	0	
9 TOTAL REVENUE CREDITS	Q027	1	2	0	0	0	788	1	
10 COST OF SERVICE COMPUTATION									
11 TOTAL OP EXP EX INC & REV TAX	OP61	203	238	0	0	26	29,745	2	
12 RETURN ON RATE BASE	R751	46	109	0	0	0	11,203	0	
13 NET FED INCOME TAX ALLOWABLE	1879	17	39	0	0	0	4,021	-3	
14 NET STATE INCOME TAX ALLOWABLE	J979	4	8	0	0	0	879	0	
15 TOTAL REVENUE CREDITS	Q027	-1	-2	-0	-0	-0	-788	-1	
16 SUBTOTAL B	CS03	269	392	0	0	26	45,060	-2	
17 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	
18 TOTAL ELECTRIC COST OF SERVICE	CS05	269	392	0	0	26	45,060	-2	
19 CLASS REVENUES=COST OF SERVICE	R602	269	392	0	0	26	45,060	-2	
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-269	-392	-0	-0	-26	-45,060	2	
21 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575	

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FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3 LONG TERM DEBT	K100		1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4 PREFERRED STOCK	K102		30,245	30,245	30,245	30,245	30,245	30,245
5 COMMON STOCK	K104		1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6 SHORT-TERM DEBT	K106		2,268	2,268	2,268	2,268	2,268	2,268
7 CUSTOMER DEPOSITS	K108		112,775	112,775	112,775	112,775	112,775	112,775
8 ITC	K110		45,145	45,145	45,145	45,145	45,145	45,145
9 DEFERRED INCOME TAX	K112		292,362	292,362	292,362	292,362	292,362	292,362
10 TOTAL	K115		3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11 COST OF CAPITAL								
12 LONG TERM DEBT	K120		0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14 COMMON STOCK	K124		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15 SHORT-TERM DEBT	K126		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16 CUSTOMER DEPOSITS	K128		0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17 ITC	K130		0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WEIGHTED COST OF CAPITAL								
20 LONG TERM DEBT	K141		0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21 PREFERRED STOCK	K143		0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22 COMMON STOCK	K145		0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23 SHORT-TERM DEBT	K147		0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24 CUSTOMER DEPOSITS	K149		0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25 ITC	K151		0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28 TAX RATES AND SPECIAL FACTORS								
29 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33 REVENUE TAX RATE	K196		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496		1,216,496
4 PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245		30,245
5 COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206		1,966,206
6 SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268		2,268
7 CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775		112,775
8 ITC	K110	45,145	45,145	45,145	45,145	45,145		45,145
9 DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362		292,362
10 TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497		3,665,497
<u>11 COST OF CAPITAL</u>								
12 LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133		0.07133
13 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513		0.04513
14 COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
15 SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920		0.04920
16 CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105		0.06105
17 ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821		0.10821
18 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>19 WEIGHTED COST OF CAPITAL</u>								
20 LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367		0.02367
21 PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037		0.00037
22 COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081		0.07081
23 SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003		0.00003
24 CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188		0.00188
25 ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133		0.00133
26 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
27 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
<u>28 TAX RATES AND SPECIAL FACTORS</u>								
29 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
30 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
31 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
32 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
33 REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
TOTAL	3,665,497	1.00000		0.09809

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2 PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0	0
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18 DISTRIB IS EQUIP - % * 1000	K252	100,000	0	0	0	0	0	0
19 RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0	0
21 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22 ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0	0
31 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32 WAGES AND SALARIES								
33 PROD. DEMAND - BASE	K600 K200	1,798	1,798	0	0	0	0	0
34 PROD. DEMAND - INTERMEDIATE	K602 K202	276	276	0	0	0	0	0
35 PROD. DEMAND - PEAKING	K604 K204	137	137	0	0	0	0	0
36 PRODUCTION ENERGY - ALLOCABLE	K608 K306	1,951	0	1,951	0	0	0	0
37 TRANSMISSION	K610 T121	384	17	0	367	0	0	0
38 DISTRIBUTION	K612 D141	681	0	0	0	618	19	0
39 TOTAL PTD WAGES & SALARIES	K617	5,227	2,228	1,951	367	618	19	0
40 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42625	0.37325	0.07021	0.11823	0.00363	0.00000
41 CUSTOMER ACCOUNTING	K620 K667	31	0	0	0	0	0	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	DISTRIB IS EQUIP - % * 1000	K252	0	100,000	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
25	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
31	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32 WAGES AND SALARIES									
33	PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	1,798	0
34	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	276	0
35	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	137	0
36	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	1,951	0
37	TRANSMISSION	K610 T121	0	0	0	0	0	384	0
38	DISTRIBUTION	K612 D141	12	31	0	0	0	680	1
39	TOTAL PTD WAGES & SALARIES	K617	12	31	0	0	0	5,226	1
40	WTD PTD WAGE & SAL RATIOS	K619	0.00230	0.00593	0.00000	0.00000	0.00000	0.99981	0.00019
41	CUSTOMER ACCOUNTING	K620 K667	26	0	0	0	5	31	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	<u>ECCR</u>	K624 K400	1	0	0	0	0	0	0
2	<u>TOTAL PTDCSS WAGES & SALARIES</u>	K627	5,259	2,228	1,951	367	618	19	0
3	<u>WTD PTDCSS WAGE & SAL RATIOS</u>	K629	1.00000	0.42365	0.37098	0.06979	0.11751	0.00361	0.00000
4	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	263	111	98	18	31	1	0
5	<u>TOTAL WAGES AND SALARIES EXP</u>	K633	5,522	2,339	2,049	385	649	20	0
6	<u>WTD WAGE AND SALARY RATIOS</u>	K639	1.00000	0.42358	0.37106	0.06972	0.11753	0.00362	0.00000
7	<u>WTG CUST ACCOUNTING EXPENSE</u>								
8	<u>METER READING</u>	K640 K410	108	0	0	0	0	0	0
9	<u>CUSTOMER RECORDS</u>	K642 K412	4	0	0	0	0	0	0
10	<u>BILLING</u>	K644 K414	18	0	0	0	0	0	0
11	<u>TOTAL ALLOCATOR NO 1</u>	K667	130	0	0	0	0	0	0
12	<u>WTD RATIOS</u>	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	<u>RECOV FUEL ENERGY EXPENSE</u>								
14	<u>AMOUNT ALLOCABLE</u>	K672 K306	52,690	0	52,690	0	0	0	0
15	<u>TOTAL ALLOCATOR NO 2</u>	K697	52,690	0	52,690	0	0	0	0
16	<u>WTD RATIOS</u>	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL	
			METERING	EQUIPMENT	FIXTURE/MAINT	POLES				BILLING/INFO
1	<u>ECCR</u>	K624	K400	0	0	0	0	1	1	0
2	<u>TOTAL PTDCSS WAGES & SALARIES</u>	K627		38	31	0	0	6	5,258	1
3	<u>WTD PTDCSS WAGE & SAL RATIOS</u>	K629		0.00723	0.00589	0.00000	0.00000	0.00114	0.99981	0.00019
4	<u>ADMINISTRATIVE & GENERAL</u>	K630	K627	2	2	0	0	0	263	0
5	<u>TOTAL WAGES AND SALARIES EXP</u>	K633		40	33	0	0	6	5,521	1
6	<u>WTD WAGE AND SALARY RATIOS</u>	K639		0.00724	0.00598	0.00000	0.00000	0.00109	0.99982	0.00018
7	<u>WTG CUST ACCOUTING EXPENSE</u>									
8	<u>METER READING</u>	K640	K410	108	0	0	0	0	108	0
9	<u>CUSTOMER RECDRDS</u>	K642	K412	0	0	0	0	4	4	0
10	<u>BILLING</u>	K644	K414	0	0	0	0	18	18	0
11	<u>TOTAL ALLOCATOR NO 1</u>	K667		108	0	0	0	22	130	0
12	<u>WTD RATIOS</u>	K669		0.83077	0.00000	0.00000	0.00000	0.16923	1.00000	0.00000
13	<u>RECOV FUEL ENERGY EXPENSE</u>									
14	<u>AMOUNT ALLOCABLE</u>	K672	K306	0	0	0	0	0	52,690	0
15	<u>TOTAL ALLOCATOR NO 2</u>	K697		0	0	0	0	0	52,690	0
16	<u>WTD RATIOS</u>	K699		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.04445	0.00000	0.95555	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83283	0.00000	0.16717	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.90719	0.00024
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01800	0.00000	0.38691	0.53987	0.01669
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.66250	0.00000	0.13298	0.18555	0.00574
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.42342	0.37075	0.06976	0.11748	0.00364
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.65074	0.01823	0.12987	0.18220	0.00563
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.72772	0.01442	0.11399	0.12801	0.00448
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05418	0.00000	0.94582	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.91694	0.00023
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.02013	0.00000	0.35141	0.57626	0.01642
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.42359	0.37084	0.06980	0.11745	0.00367
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.65278	0.02083	0.13194	0.18056	0.00694
18	WTD NET PLANT RATIOS	NP29	1.00000	0.56600	0.02242	0.14735	0.24185	0.00691
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16184	0.75580	0.03235	0.04534	0.00140
22	WTD RATIOS	W689	1.00000	0.66247	0.00000	0.13296	0.18562	0.00575
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.37901	0.40240	0.07463	0.12333	0.00319
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.31457	0.55629	0.06470	0.06729	0.00285
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.56435	0.02246	0.15248	0.23864	0.00681
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.54745	0.05858	0.14654	0.22705	0.00654
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04470	0.00000	0.95530	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.91098	0.00059
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.28185	0.08494	0.05405	0.08108	0.00386
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.39307	0.36271	0.07789	0.14554	0.00462
35	WTD O & M EXP RATIOS	OM39	1.00000	0.39891	0.38507	0.07452	0.12070	0.00278
<u>36 DEPRECIATION EXPENSES</u>								

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.01830	0.04623	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.01089	0.02751	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00374	0.00945	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00719	0.00588	0.00000	0.00000	0.99981	0.00019
9	WTD GROSS PLANT RATIOS	GP19	0.00391	0.00928	0.00000	0.00000	0.99999	0.00001
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00299	0.00828	0.00000	0.00000	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.01758	0.03914	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.01105	0.02460	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00717	0.00590	0.00000	0.00000	0.99984	0.00016
17	WTD NET C & O PLANT RATIOS	C229	0.00694	0.00694	0.00000	0.00000	1.00694	-0.00694
18	WTD NET PLANT RATIOS	NP29	0.00493	0.01038	0.00000	0.00000	0.99998	0.00002
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00093	0.00234	0.00000	0.00000	1.00000	0.00000
22	WTD RATIOS	W689	0.00373	0.00947	0.00000	0.00000	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00882	0.00691	0.00000	0.00000	0.99968	0.00032
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00634	0.00272	0.00000	-0.00168	1.00039	-0.00039
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00486	0.01024	0.00000	0.00000	0.99997	0.00003
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00410	0.00973	0.00000	-0.00004	1.00000	0.00000
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.01365	0.05638	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.42085	0.00386	0.00000	0.00000	0.06950	0.00000
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.00759	0.00726	0.00000	0.00000	0.99967	0.00033
35	WTD O & M EXP RATIOS	OM39	0.00937	0.00713	0.00000	0.00139	0.99994	0.00006
<u>36 DEPRECIATION EXPENSES</u>								

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS13FN-000
 EXHIBIT:
 SCHEDULE: 13
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 ADJs:

WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04241	0.00000	0.95759	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.88652	0.03405	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.42318	0.36979	0.06901	0.11719	0.00391	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.72804	0.02759	0.08852	0.13778	0.00525	0.00000
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.65072	0.01809	0.12982	0.18207	0.00563	0.00000
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.42377	0.36996	0.06951	0.11659	0.00448	0.00000
9 WTD OTHER TAX RATIOS	L599	1.00000	0.61622	0.07157	0.12065	0.17212	0.00545	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.79167	-0.16667	0.16667	0.20833	-0.04167	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.53390	0.23091	0.08384	0.13161	0.00393	0.00003
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.54177	0.17007	0.10622	0.16199	0.00468	0.00007
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.50190	0.49810	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04470	0.00000	0.95530	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.91098	0.01840	0.00059
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42625	0.37325	0.07021	0.11823	0.00363	0.00000
21 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.42365	0.37098	0.06979	0.11751	0.00361	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.42358	0.37106	0.06972	0.11753	0.00362	0.00000
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 INTERRUPTIBLE SERVICE CLASS

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.01936	0.06008	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00781	0.00651	0.00000	0.00000	0.00260	1.00000	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00340	0.00923	0.00000	0.00000	0.00019	1.00000	0.00000
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00402	0.00924	0.00000	0.00000	0.00000	0.99960	0.00040
8 WTD PAYROLL TAX RATIOS	L559	0.00673	0.00673	0.00000	0.00000	0.00224	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.00443	0.00886	0.00000	0.00000	0.00034	0.99966	0.00034
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.04167	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00682	0.00800	0.00000	0.00000	0.00087	0.99993	0.00007
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00597	0.00870	0.00000	0.00000	0.00058	1.00004	-0.00004
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.01365	0.05638	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	0.00230	0.00593	0.00000	0.00000	0.00000	0.99981	0.00019
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00723	0.00589	0.00000	0.00000	0.00114	0.99981	0.00019
22 WTD WAGE AND SALARY RATIOS	K639	0.00724	0.00598	0.00000	0.00000	0.00109	0.99982	0.00018
23 WTD RATIOS	K669	0.83077	0.00000	0.00000	0.00000	0.16923	1.00000	0.00000

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS13FN-000
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	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1		<u>NET INCOME COMPUTATION</u>						
2	R600	45,058	24,411	7,663	4,787	7,299	210	3
3	Q027	789	253	161	74	285	12	0
4	CS07	45,847	24,664	7,824	4,861	7,584	222	3
5	OP61	-29,747	-15,882	-6,869	-2,494	-3,915	-117	-1
6	N101	16,100	8,782	955	2,367	3,669	105	2
<u>7 ADJUSTMENTS TO NET INCOME</u>								
8	Y783	-2,913	-1,594	-171	-427	-661	-19	-0
9	Y861	2,786	1,813	51	362	508	16	0
10	T101	15,973	9,001	835	2,302	3,516	102	2
<u>11 STATE INCOME TAX COMPUTATION</u>								
12	T101	15,973	9,001	835	2,302	3,516	102	2
13	S101	15,973	9,001	835	2,302	3,516	102	2
<u>14 STATE INCOME TAX PAYABLE</u>								
15	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	ST01	879	495	46	127	193	6	0
17	SP01	879	495	46	127	193	6	0
<u>18 SIT ALLOWABLE</u>								
19	SP01	879	495	46	127	193	6	0
20	SA01	879	495	46	127	193	6	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>								
22	T101	15,973	9,001	835	2,302	3,516	102	2
23	SP01	-879	-495	-46	-127	-193	-6	-0
24	F101	15,094	8,506	789	2,175	3,323	96	2
25	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	FT01	5,283	2,977	276	761	1,163	34	1
27	Z781	-1,039	-676	-19	-135	-189	-6	0
28	Z813	-226	-147	-4	-29	-41	-1	-0
29	FA01	4,018	2,154	253	597	933	27	1
<u>30 FEDERAL INCOME TAX PAYABLE</u>								
31	FT01	5,283	2,977	276	761	1,163	34	1
32	FP01	5,283	2,977	276	761	1,163	34	1
<u>33 PRELIMINARY SUMMARY</u>								
34	N101	16,100	8,782	955	2,367	3,669	105	2

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 INTERRUPTIBLE SERVICE CLASS

DOCKET NUMBER: ERIS13FN-000
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INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 NET INCOME COMPUTATION								
2 CLASS REVENUES=COST OF SERVICE	R600	269	392	0	0	26	45,060	-2
3 TOTAL REVENUE CREDITS	Q027	1	2	0	0	0	788	1
4 TOTAL ELECTRIC REVENUE	CS07	270	394	0	0	26	45,848	-1
5 TOTAL OP EXP EX INC & REV TAX	OP61	-203	-238	-0	-0	-26	-29,745	-2
6 NET INCOME	NI01	67	156	0	0	0	16,103	-3
7 ADJUSTMENTS TO NET INCOME								
8 TOTAL INTEREST EXPENSE	Y783	-12	-28	-0	-0	-0	-2,912	-1
9 TOTAL SIT UNALLOW FOR FIT	Y861	11	26	0	0	0	2,787	-1
10 PRELIMINARY TAXABLE INCOME	T101	66	154	0	0	0	15,978	-5
11 STATE INCOME TAX COMPUTATION								
12 PRELIMINARY TAXABLE INCOME	T101	66	154	0	0	0	15,978	-5
13 STATE TAXABLE INCOME	S101	66	154	0	0	0	15,978	-5
14 STATE INCOME TAX PAYABLE								
15 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16 PRELIM SIT = S101 * K192	ST01	4	8	0	0	0	879	0
17 STATE INC TAX PAYABLE	SP01	4	8	0	0	0	879	0
18 SIT ALLOWABLE								
19 STATE INC TAX PAYABLE	SP01	4	8	0	0	0	879	0
20 NET STATE INC TAX ALLOWABLE	SA01	4	8	0	0	0	879	0
21 FEDERAL INCOME TAX COMPUTATION								
22 PRELIMINARY TAXABLE INCOME	T101	66	154	0	0	0	15,978	-5
23 STATE INC TAX PAYABLE	SP01	-4	-8	-0	-0	-0	-879	-0
24 NET FEDERAL TAXABLE INCOME	F101	62	146	0	0	0	15,099	-5
25 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26 PRELIM FIT = F101 * K190	FT01	22	51	0	0	0	5,285	-2
27 TOTAL FED PROV DEF IT (410.1)	Z781	-4	-10	0	0	0	-1,039	0
28 TOTAL AMORTIZED ITC	Z813	-1	-2	-0	-0	-0	-225	-1
29 NET FED INC TAX ALLOWABLE	FA01	17	39	0	0	0	4,021	-3
30 FEDERAL INCOME TAX PAYABLE								
31 PRELIM FIT = F101 * K190	FT01	22	51	0	0	0	5,285	-2
32 FED INC TAX PAYABLE	FP01	22	51	0	0	0	5,285	-2
33 PRELIMINARY SUMMARY								
34 NET INCOME	NI01	67	156	0	0	0	16,103	-3

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 INTERRUPTIBLE SERVICE CLASS

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-4,018	-2,154	-253	-597	-933	-27	-1
2 NET STATE INC TAX ALLOWABLE	SA01	-879	-495	-46	-127	-193	-6	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	11,203	6,133	656	1,643	2,543	72	1
4 RATE OF RETURN EARNED (SCH 14)	RDRX	0.09809	0.09809	0.09806	0.09817	0.09807	0.09639	0.16667

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 INTERRUPTIBLE SERVICE CLASS

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-17	-39	-0	-0	-0	-4,021	3
2 NET STATE INC TAX ALLOWABLE	SA01	-4	-8	-0	-0	-0	-879	-0
3 <u>OVERALL RETURN EARNED (SCH 14)</u>	RETU	<u>46</u>	<u>109</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,203</u>	<u>0</u>
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09829	0.09811	0.00000	0.00000	0.00000	0.09809	0.00000

H *Lighting Service*

FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 LIGHTING ENERGY

DOCKET NUMBER: ERLS13FN-000
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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	19,682	4,817	466	657	8,925	3,788	74
3 TOTAL DEPRECIATION RESERVE	DR11	-8,742	-2,822	-193	-302	-3,286	-1,578	-28
4 TOTAL RATE BASE ADJUSTMENTS	RB71	517	130	515	35	193	94	1
5 TOTAL RATE BASE	RB91	11,457	2,125	788	390	5,832	2,304	47
<u>6 OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	2,423	224	748	28	449	141	4
8 TOTAL DEPRECIATION EXPENSE	DE41	880	256	33	21	319	167	3
9 TOTAL OTHER TAX & MISC EXPENSE	L591	288	61	25	9	114	48	1
10 MISC ALLOWABLE EXPENSES	M621	-1	0	0	0	-1	0	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	3,590	541	806	58	881	356	8
12 NET FED INCOME TAX ALLOWABLE	I879	409	73	30	13	210	82	3
13 NET STATE INCOME TAX ALLOWABLE	J979	86	17	5	3	44	17	0
14 TOTAL OPERATING EXPENSE	OPEX	4,085	631	841	74	1,135	455	11
15 RETURN ON RATE BASE	R751	1,124	208	77	38	572	226	5
16 TOTAL REVENUE CREDITS	Q027	-133	-8	-19	-2	-64	-37	-2
17 TOTAL ELECTRIC COST OF SERVICE	CS05	5,076	831	899	110	1,643	644	14
18 CLASS REVENUES=COST OF SERVICE	R602	5,076	831	900	110	1,643	643	14
19 TOTAL RETURN EARNED	RETE	1,124	208	77	38	572	226	5
20 RATE OF RETURN EARNED	RORE	0.09811	0.09788	0.09772	0.09744	0.09808	0.09809	0.10638
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REOE	0.13204	0.13162	0.13131	0.13079	0.13199	0.13201	0.14747
23 ALLOWED RETURN ON COM EQUITY	AROE		0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	5,076	831	900	110	1,643	643	14

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

DOCKET NUMBER: ERLS13FN-000
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	48	0	0	0	907	19,682	0
3 TOTAL DEPRECIATION RESERVE	DR11	-19	-0	-0	-0	-515	-8,743	1
4 TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	0	-446	522	-5
5 TOTAL RATE BASE	RB91	29	0	0	0	-54	11,461	-4
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	3	0	0	0	824	2,421	2
8 TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	78	879	1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	288	0
10 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	0	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	932	3,588	2
12 NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	-3	410	-1
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	86	0
14 TOTAL OPERATING EXPENSE	OPEX	8	0	0	0	929	4,084	1
15 RETURN ON RATE BASE	R751	3	0	0	0	-5	1,124	0
16 TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-1	-133	-0
17 TOTAL ELECTRIC COST OF SERVICE	CS05	11	0	0	0	923	5,075	1
18 CLASS REVENUES=COST OF SERVICE	R602	11	0	0	0	923	5,075	1
19 TOTAL RETURN EARNED	RETE	3	0	0	0	-5	1,124	0
20 RATE OF RETURN EARNED	RORE	0.10345	0.00000	0.00000	0.00000	0.09259	0.09807	0.00000
21 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
22 RETURN EARNED ON COMMON EQUITY	REDE	0.14200	-0.05086	-0.05086	-0.05086	0.12176	0.13197	-0.05086
23 ALLOWED RETURN ON COM EQUITY	AROE	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
24 CLASS REVENUES=COST OF SERVICE	R600	11	0	0	0	923	5,075	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 LIGHTING ENERGY

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GROSS ELECTRIC PLT IN SERVICE		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT									
2	BASE	P100 K200	3,487	3,487	0	0	0	0	0
3	INTERMEDIATE	P102 K202	553	553	0	0	0	0	0
4	PEAKING	P104 K204	578	578	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	4,618	4,618	0	0	0	0	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T100 K200	23	23	0	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	4	4	0	0	0	0	0
9	GEN. STEP-UP - PEAKING	T104 K204	17	17	0	0	0	0	0
10	TRANSMISSION	T106 K220	641	0	0	641	0	0	0
11	TRANSMISSION PLANT IN SERVICE	T121	685	44	0	641	0	0	0
12	TOTAL PROD & TRANS PLANT	PT21	5,303	4,662	0	641	0	0	0
13 DISTRIBUTION PLANT									
14	PRIMARY	D100 K240	8,642	0	0	0	8,642	0	0
15	SECONDARY	D102 K242	3,668	0	0	0	0	3,668	0
16	SERVICES	D104 K244	72	0	0	0	0	0	72
17	METERS	D106 K246	46	0	0	0	0	0	0
18	DISTRIBUTION PLANT IN SERVICE	D141	12,428	0	0	0	8,642	3,668	72
19	TOTAL TRANS & DIST PLANT	TD21	13,113	44	0	641	8,642	3,668	72
20	TOTAL GROSS PTD PLANT	PD21	17,731	4,662	0	641	8,642	3,668	72
21 GENERAL & INTANGIBLE PLANT									
22	LABOR RELATED	G100 K627	1,502	155	466	16	283	120	2
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	449	0	0	0	0	0	0
24	GENERAL PLANT IN SERVICE	G121	1,951	155	466	16	283	120	2
25	GROSS ELECTRIC PLT IN SERVICE	GP11	19,682	4,817	466	657	8,925	3,788	74

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 LIGHTING ENERGY

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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT									
2	BASE	P100 K200	0	0	0	0	0	3,487	0
3	INTERMEDIATE	P102 K202	0	0	0	0	0	553	0
4	PEAKING	P104 K204	0	0	0	0	0	578	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	4,618	0
6 TRANSMISSION PLANT									
7	GEN. STEP-UP - BASE	T100 K200	0	0	0	0	0	23	0
8	GEN. STEP-UP - INTERMEDIATE	T102 K202	0	0	0	0	0	4	0
9	GEN. STEP-UP - PEAKING	T104 K204	0	0	0	0	0	17	0
10	TRANSMISSION	T106 K220	0	0	0	0	0	641	0
11	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	685	0
12	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	0	5,303	0
13 DISTRIBUTION PLANT									
14	PRIMARY	D100 K240	0	0	0	0	0	8,642	0
15	SECONDARY	D102 K242	0	0	0	0	0	3,668	0
16	SERVICES	D104 K244	0	0	0	0	0	72	0
17	METERS	D106 K246	46	0	0	0	0	46	0
18	DISTRIBUTION PLANT IN SERVICE	D141	46	0	0	0	0	12,428	0
19	TOTAL TRANS & DIST PLANT	TD21	46	0	0	0	0	13,113	0
20	TOTAL GROSS PTD PLANT	PD21	46	0	0	0	0	17,731	0
21 GENERAL & INTANGIBLE PLANT									
22	LABOR RELATED	G100 K627	2	0	0	0	458	1,502	0
23	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	0	449	449	0
24	GENERAL PLANT IN SERVICE	G121	2	0	0	0	907	1,951	0
25	GROSS ELECTRIC PLT IN SERVICE	GP11	48	0	0	0	907	19,682	0

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 LIGHTING ENERGY

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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION PLANT								
2	BASE	P150 P100	1,994	1,994	0	0	0	0
3	INTERMEDIATE	P152 P102	485	485	0	0	0	0
4	PEAKING	P154 P104	261	261	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	2,740	2,740	0	0	0	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	8	8	0	0	0	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	1	1	0	0	0	0
9	GEN. STEP-UP - PEAKING	T154 T104	6	6	0	0	0	0
10	TRANSMISSION	T156 T106	295	0	0	295	0	0
11	TOTAL TRANS DEPREC RESERVE	T171	310	15	0	295	0	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	3,163	0	0	3,163	0	0
14	SECONDARY	D152 D102	1,525	0	0	0	1,525	0
15	SERVICES	D154 D104	27	0	0	0	0	27
16	METERS	D156 D106	18	0	0	0	0	0
17	TOTAL DIST DEPREC RESERVE	D191	4,733	0	0	3,163	1,525	27
18 GENERAL & INTANGIBLE PLANT								
19	LABOR RELATED	G150 G100	622	64	193	7	117	50
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	324	0	0	0	0	0
21	TOTAL GENERAL DEPREC RESERVE	G171	946	64	193	7	117	50
22 COMMON & OTHER PLANT								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	13	3	0	0	6	3
24	TOTAL COM & OTHER PLANT	C171	13	3	0	0	6	3
25	TOTAL DEPRECIATION RESERVE	DR11	8,742	2,822	193	302	3,286	1,578

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13 AD
 LIGHTING ENERGY

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION PLANT								
2	BASE	P150 P100	0	0	0	0	1,994	0
3	INTERMEDIATE	P152 P102	0	0	0	0	485	0
4	PEAKING	P154 P104	0	0	0	0	261	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	2,740	0
6 TRANSMISSION PLANT								
7	GEN. STEP-UP - BASE	T150 T100	0	0	0	0	8	0
8	GEN. STEP-UP - INTERMEDIATE	T152 T102	0	0	0	0	1	0
9	GEN. STEP-UP - PEAKING	T154 T104	0	0	0	0	6	0
10	TRANSMISSION	T156 T106	0	0	0	0	295	0
11	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	310	0
12 DISTRIBUTION PLANT								
13	PRIMARY	D150 D100	0	0	0	0	3,163	0
14	SECONDARY	D152 D102	0	0	0	0	1,525	0
15	SERVICES	D154 D104	0	0	0	0	27	0
16	METERS	D156 D106	18	0	0	0	18	0
17	TOTAL DIST DEPREC RESERVE	D191	18	0	0	0	4,733	0
18 GENERAL & INTANGIBLE PLANT								
19	LABOR RELATED	G150 G100	1	0	0	190	623	-1
20	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	324	324	0
21	TOTAL GENERAL DEPREC RESERVE	G171	1	0	0	514	947	-1
22 COMMON & OTHER PLANT								
23	RETIREMENT WORK IN PROGRESS	C150 GP19	0	0	0	1	13	0
24	TOTAL COM & OTHER PLANT	C171	0	0	0	1	13	0
25	TOTAL DEPRECIATION RESERVE	DR11	19	0	0	515	8,743	-1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	4,618	4,618	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-2,740	-2,740	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	1,878	1,878	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	685	44	0	641	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-310	-15	-0	-295	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	375	29	0	346	0	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	12,428	0	0	0	8,642	3,668	72
11	TOTAL DIST DEPREC RESERVE	D191	-4,733	-0	-0	-0	-3,163	-1,525	-27
12	NET DISTRIBUTION PLANT	D241	7,695	0	0	0	5,479	2,143	45
13	NET PTD PLANT	NT31	9,948	1,907	0	346	5,479	2,143	45
14	NET TRANS & DIST PLANT	NT21	8,070	29	0	346	5,479	2,143	45
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	1,951	155	466	16	283	120	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-946	-64	-193	-7	-117	-50	-1
18	NET GENERAL & INTANG PLANT	G221	1,005	91	273	9	166	70	1
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-13	-3	-0	-0	-6	-3	-0
21	NET COMMON & OTHER PLANT	C221	-13	-3	0	0	-6	-3	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	10,940	1,995	273	355	5,639	2,210	46

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	0	4,618	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-0	-2,740	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	0	1,878	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	0	685	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-0	-310	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	0	375	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	46	0	0	0	0	12,428	0
11	TOTAL DIST DEPREC RESERVE	D191	-18	-0	-0	-0	-0	-4,733	-0
12	NET DISTRIBUTION PLANT	D241	28	0	0	0	0	7,695	0
13	NET PTD PLANT	NT31	28	0	0	0	0	9,948	0
14	NET TRANS & DIST PLANT	NT21	28	0	0	0	0	8,070	0
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	2	0	0	0	907	1,951	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-1	-0	-0	-0	-514	-947	1
18	NET GENERAL & INTANG PLANT	G221	1	0	0	0	393	1,004	1
<u>19 COMMON & OTHER PLANT</u>									
20	TOTAL COM & OTHER PLANT	C171	-0	-0	-0	-0	-1	-13	-0
21	NET COMMON & OTHER PLANT	C221	0	0	0	0	-1	-13	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	29	0	0	0	392	10,939	1

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION V224 T106	5	0	0	5	0	0	0
5	DISTRIBUTION V226 D100	12	0	0	0	12	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	17	0	0	5	12	0	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION V234 P121	134	134	0	0	0	0	0
9	TRANSMISSION V236 T106	17	0	0	17	0	0	0
10	DISTRIBUTION V238 D141	84	0	0	0	58	25	0
11	GENERAL V240 G100	25	3	8	0	5	2	0
12	ADJ C - REMOVE AFUD CWIP PROD V242 P121	-89	-89	0	0	0	0	0
13	TOTAL RATE BASE CWIP V255	171	48	8	17	63	27	0
14	TOTAL ADDITIVE ADJUSTMENTS V289	188	48	8	22	75	27	0
15	NET ORIGINAL COST RATE BASE RB21	11,128	2,043	281	377	5,714	2,237	46
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE W630 K306	947	0	947	0	0	0	0
20	ADJ E - LAST CORE NUCLEAR FUEL W634 K306	-3	0	-3	0	0	0	0
21	TOTAL FUEL STOCKS W641	944	0	944	0	0	0	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE W642 GP19	242	59	6	8	110	47	1
24	ADJ F - NUCLEAR M&S INVENTORY W646 GP19	-1	0	0	0	0	0	0
25	TOTAL PLANT MATERIALS & SUPPL W659	241	59	6	8	110	47	1
26	TOTAL MATERIALS & SUPPLIES W661	1,185	59	950	8	110	47	1
27 PREPAYMENTS								
28	TOTAL W670 PD29	551	145	0	20	269	114	2
29	TOTAL PREPAYMENTS W687	551	145	0	20	269	114	2
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RATE BASE ADJUSTMENTS								
2 ADDITIVE ADJUSTMENTS								
3 PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224 T106	0	0	0	0	5	0
5	DISTRIBUTION	V226 D100	0	0	0	0	12	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	17	0
7 CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234 P121	0	0	0	0	134	0
9	TRANSMISSION	V236 T106	0	0	0	0	17	0
10	DISTRIBUTION	V238 D141	0	0	0	0	83	1
11	GENERAL	V240 G100	0	0	0	8	26	-1
12	ADJ C - REMOVE AFUD CWIP PROD	V242 P121	0	0	0	0	-89	0
13	TOTAL RATE BASE CWIP	V255	0	0	0	8	171	0
14	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	8	188	0
15	NET ORIGINAL COST RATE BASE	RB21	29	0	0	400	11,127	1
16 WORKING CAPITAL								
17 MATERIALS AND SUPPLIES								
18 FUEL SUPPLIES								
19	AMOUNT ALLOCABLE	W630 K306	0	0	0	0	947	0
20	ADJ E - LAST CORE NUCLEAR FUEL	W634 K306	0	0	0	0	-3	0
21	TOTAL FUEL STOCKS	W641	0	0	0	0	944	0
22 PLANT MATERIALS & SUPPLIES								
23	AMOUNT ALLOCABLE	W642 GP19	1	0	0	11	243	-1
24	ADJ F - NUCLEAR M&S INVENTORY	W646 GP19	0	0	0	0	0	-1
25	TOTAL PLANT MATERIALS & SUPPL	W659	1	0	0	11	243	-2
26	TOTAL MATERIALS & SUPPLIES	W661	1	0	0	11	1,187	-2
27 PREPAYMENTS								
28	TOTAL	W670 PD29	1	0	0	0	551	0
29	TOTAL PREPAYMENTS	W687	1	0	0	0	551	0
30 MISCELLANEOUS WORKING CAPITAL								

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1	OPEBS - D.A. RETAIL	W730 K627	-639	-66	-198	-7	-120	-51	-1
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	14	14	0	0	0	0	0
3	MISC OTHER	W736 OM31	-797	-74	-246	-9	-148	-46	-1
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	-8	-2	0	0	-4	-2	0
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	-1	0	0	0	0	0	0
6	1DJ K - SECTION 1341	W742 GP19	24	6	1	1	11	5	0
7	TOTAL MISC WORK CAPITAL	W747	-1,407	-122	-443	-15	-261	-94	-2
8	TOTAL WORKING CAPITAL	WC71	329	82	507	13	118	67	1
9	PRELIMINARY SUMMARY								
10	TOTAL ADDITIVE ADJUSTMENTS	V289	188	48	8	22	75	27	0
11	TOTAL WORKING CAPITAL	WC71	329	82	507	13	118	67	1
12	TOTAL RATE BASE ADJUSTMENTS	RB71	517	130	515	35	193	94	1
13	RATE BASE CALCULATION								
14	NET ELECTRIC PLANT IN SERVICE	NP21	10,940	1,995	273	355	5,639	2,210	46
15	TOTAL RATE BASE ADJUSTMENTS	RB71	517	130	515	35	193	94	1
16	TOTAL RATE BASE	RB91	11,457	2,125	788	390	5,832	2,304	47
17	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
18	RETURN ON RATE BASE	R751	1,124	208	77	38	572	226	5

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FLORIDA POWER CORPORATION
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	OPEBS - D.A. RETAIL	W730 K627	-1	0	0	-195	-639	0
2	D.A. RETAIL-DOE D&D NUCLEAR	W734 K200	0	0	0	0	14	0
3	MISC OTHER	W736 OM31	-1	0	0	-271	-796	-1
4	ADJ B - GAIN/LOSS PROPERTY	W738 GP19	0	0	0	0	-8	0
5	ADJ J - RETAIL RATE CASE EXP	W740 R600	0	0	0	0	0	-1
6	1DJ K - SECTION 1341	W742 GP19	0	0	0	1	25	-1
7	TOTAL MISC WORK CAPITAL	W747	-2	0	0	-465	-1,404	-3
8	TOTAL WORKING CAPITAL	WC71	0	0	0	-454	334	-5
9	PRELIMINARY SUMMARY							
10	TOTAL ADDITIVE ADJUSTMENTS	V289	0	0	0	8	188	0
11	TOTAL WORKING CAPITAL	WC71	0	0	0	-454	334	-5
12	TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	-446	522	-5
13	RATE BASE CALCULATION							
14	NET ELECTRIC PLANT IN SERVICE	NP21	29	0	0	392	10,939	1
15	TOTAL RATE BASE ADJUSTMENTS	RB71	0	0	0	-446	522	-5
16	TOTAL RATE BASE	RB91	29	0	0	-54	11,461	-4
17	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809		0.09809
18	RETURN ON RATE BASE	R751	3	0	0	-5	1,124	0

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M								
2 ENERGY RELATED PROD O & M								
3	NON-RECOVERABLE FUEL-ALLOCABLE P302 K306	62	0	62	0	0	0	0
4	NON-FUEL O&M - ALLOCABLE P308 K306	546	0	546	0	0	0	0
5	ADJ E - LAST CORE NUCLEAR FUEL P310 K306	9	0	9	0	0	0	0
6	TOTAL ENERGY RELATED P341	617	0	617	0	0	0	0
7 DEMAND RELATED PROD O & M								
8	BASE P352 K200	136	136	0	0	0	0	0
9	INTERMEDIATE P354 K202	20	20	0	0	0	0	0
10	PEAKING P356 K204	21	21	0	0	0	0	0
11	PURCHASE POWER-D.A. RETAIL P358 K400	34	0	0	0	0	0	0
12	ADJ F - NUCLEAR M&S INVENTORY P362 K200	2	2	0	0	0	0	0
13	TOTAL DEMAND RELATED P391	213	179	0	0	0	0	0
14	TOTAL PRODUCTION O & M P451	830	179	617	0	0	0	0
15 TRANSMISSION O & M								
16	GEN. STEP-UP - BASE T300 K200	1	1	0	0	0	0	0
17	GEN. STEP-UP - PEAKING T304 K204	1	1	0	0	0	0	0
18	TRANSMISSION T306 K220	23	0	0	23	0	0	0
19	TOTAL TRANSMISSION O & M T341	25	2	0	23	0	0	0
20 DISTRIBUTION O & M								
21	PRIMARY D300 D100	345	0	0	0	345	0	0
22	SECONDARY D302 D102	97	0	0	0	0	97	0
23	SERVICES INCL R/D D304 D104	4	0	0	0	0	0	4
24	METERS D306 D106	1	0	0	0	0	0	0
25	TOTAL DISTRIBUTION O & M D341	447	0	0	0	345	97	4
26 CUSTOMER ACCOUNTING								
27	METER READING C300 K410	2	0	0	0	0	0	0
28	CUSTOMER RECORDS C302 K412	331	0	0	0	0	0	0
29	BILLING C304 K414	240	0	0	0	0	0	0
30	UNCOLLECTIBLES C308 R600	16	3	3	0	5	2	0
31	TOTAL CUSTOMER ACCOUNTING EXP C317	589	3	3	0	5	2	0
32 CUSTOMER SERVICE & INFORMATION								
33	TOTAL C320 K400	39	0	0	0	0	0	0
34	TOTAL CUSTOMER SERVICE & INFO C329	39	0	0	0	0	0	0

FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION O & M									
2 ENERGY RELATED PROD O & M									
3	NON-RECOVERABLE FUEL-ALLOCABLE	P302 K306	0	0	0	0	0	62	0
4	NON-FUEL O&M - ALLOCABLE	P308 K306	0	0	0	0	0	546	0
5	ADJ E - LAST CORE NUCLEAR FUEL	P310 K306	0	0	0	0	0	9	0
6	TOTAL ENERGY RELATED	P341	0	0	0	0	0	617	0
7 DEMAND RELATED PROD O & M									
8	BASE	P352 K200	0	0	0	0	0	136	0
9	INTERMEDIATE	P354 K202	0	0	0	0	0	20	0
10	PEAKING	P356 K204	0	0	0	0	0	21	0
11	PURCHASE POWER-D.A. RETAIL	P358 K400	0	0	0	0	34	34	0
12	ADJ F - NUCLEAR M&S INVENTORY	P362 K200	0	0	0	0	0	2	0
13	TOTAL DEMAND RELATED	P391	0	0	0	0	34	213	0
14	TOTAL PRODUCTION O & M	P451	0	0	0	0	34	830	0
15 TRANSMISSION O & M									
16	GEN. STEP-UP - BASE	T300 K200	0	0	0	0	0	1	0
17	GEN. STEP-UP - PEAKING	T304 K204	0	0	0	0	0	1	0
18	TRANSMISSION	T306 K220	0	0	0	0	0	23	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	0	25	0
20 DISTRIBUTION O & M									
21	PRIMARY	D300 D100	0	0	0	0	0	345	0
22	SECONDARY	D302 D102	0	0	0	0	0	97	0
23	SERVICES INCL R/D	D304 D104	0	0	0	0	0	4	0
24	METERS	D306 D106	1	0	0	0	0	1	0
25	TOTAL DISTRIBUTION O & M	D341	1	0	0	0	0	447	0
26 CUSTOMER ACCOUNTING									
27	METER READING	C300 K410	2	0	0	0	0	2	0
28	CUSTOMER RECORDS	C302 K412	0	0	0	0	331	331	0
29	BILLING	C304 K414	0	0	0	0	240	240	0
30	UNCOLLECTIBLES	C308 R600	0	0	0	0	3	16	0
31	TOTAL CUSTOMER ACCOUNTING EXP	C317	2	0	0	0	574	589	0
32 CUSTOMER SERVICE & INFORMATION									
33	TOTAL	C320 K400	0	0	0	0	39	39	0
34	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	0	39	39	0

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FLORIDA POWER CORPORATION
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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	<u>TOTAL</u>	S300 K400	50	0	0	0	0	0	0
2	TOTAL SALES EXPENSE	S317	50	0	0	0	0	0	0
<u>3 ADMINISTRATIVE & GENERAL</u>									
4	PRODUCTION - BASE RELATED	A300 K200	-4	-4	0	0	0	0	0
5	DISTRIBUTION PLANT RELATED	A304 D149	25	0	0	0	17	7	0
6	GROSS PLANT RELATED	A306 GP19	10	2	0	0	5	2	0
7	LABOR RELATED	A308 K627	171	18	53	2	32	14	0
8	D.A. RETAIL - LABOR	A312 K627	1	0	0	0	0	0	0
9	ADJ J - RETAIL RATE CASE EXP	A314 R600	3	0	1	0	1	0	0
10	ADJ O - MISC A&G (ADVERTISING)	A316 K627	-18	-2	-6	0	-3	-1	0
11	ADJ N - INTEREST TAX DEFIC	A322 GP19	-4	-1	0	0	-2	-1	0
12	ADJ D - ACQUISITION ADJ	A324 K627	259	27	80	3	49	21	0
13	<u>TOTAL ADMINISTRATIVE & GENERAL</u>	A337	443	40	128	5	99	42	0
14	TOTAL O & M EXPENSE	OM31	2,423	224	748	28	449	141	4

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FLORIDA POWER CORPORATION
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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 TOTAL	S300 K400	0	0	0	0	50	50	0
2 TOTAL SALES EXPENSE	S317	0	0	0	0	50	50	0
3 ADMINISTRATIVE & GENERAL								
4 PRODUCTION - BASE RELATED	A300 K200	0	0	0	0	0	-4	0
5 DISTRIBUTION PLANT RELATED	A304 D149	0	0	0	0	0	24	1
6 GROSS PLANT RELATED	A306 GP19	0	0	0	0	0	9	1
7 LABOR RELATED	A308 K627	0	0	0	0	52	171	0
8 D.A. RETAIL - LABOR	A312 K627	0	0	0	0	0	0	1
9 ADJ J - RETAIL RATE CASE EXP	A314 R600	0	0	0	0	1	3	0
10 ADJ O - MISC A&G (ADVERTISING)	A316 K627	0	0	0	0	-5	-17	-1
11 ADJ N - INTEREST TAX DEFIC	A322 GP19	0	0	0	0	0	-4	0
12 ADJ D - ACQUISITION ADJ	A324 K627	0	0	0	0	79	259	0
13 TOTAL ADMINISTRATIVE & GENERAL	A337	0	0	0	0	127	441	2
14 TOTAL O & M EXPENSE	OM31	3	0	0	0	824	2,421	2

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEPRECIATION								
2	BASE	P460 P100	162	162	0	0	0	0
3	INTERMEDIATE	P462 P102	30	30	0	0	0	0
4	PEAKING	P464 P104	25	25	0	0	0	0
5	D.A. RETAIL	P468 K200	13	13	0	0	0	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	13	13	0	0	0	0
7	TOTAL PRODUCTION DEPREC EXP	P481	243	243	0	0	0	0
8 TRANSMISSION DEPRECIATION								
9	GEN. STEP-UP - BASE	T460 T100	1	1	0	0	0	0
10	GEN. STEP-UP - PEAKING	T464 T104	1	1	0	0	0	0
11	TRANSMISSION	T466 T106	20	0	0	20	0	0
12	TOTAL TRANS DEPREC EXP	T481	22	2	0	20	0	0
13 DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460 D100	299	0	0	299	0	0
15	SECONDARY	D462 D102	159	0	0	0	159	0
16	SERVICES	D464 D104	3	0	0	0	0	3
17	METERS	D466 D106	2	0	0	0	0	0
18	TOTAL DIST DEPREC EXPENSE	D481	463	0	0	299	159	3
19 GENERAL & INTANG DEPRECIATION								
20	LABOR RELATED	G460 G100	117	12	36	1	22	9
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	45	0	0	0	0	0
22	ADJ S - SEBRING	G464 G100	-10	-1	-3	0	-2	-1
23	TOTAL GENERAL DEPREC EXPENSE	G481	152	11	33	1	20	8
24	TOTAL DEPRECIATION EXPENSE	DE41	880	256	33	21	319	167

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FLORIDA POWER CORPORATION
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DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEPRECIATION									
2	BASE	P460 P100	0	0	0	0	0	162	0
3	INTERMEDIATE	P462 P102	0	0	0	0	0	30	0
4	PEAKING	P464 P104	0	0	0	0	0	25	0
5	D.A. RETAIL	P468 K200	0	0	0	0	0	13	0
6	ADJ L - ACCEL AMORT TIGER BAY	P470 K200	0	0	0	0	0	13	0
7	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	0	243	0
8 TRANSMISSION DEPRECIATION									
9	GEN. STEP-UP - BASE	T460 T100	0	0	0	0	0	1	0
10	GEN. STEP-UP - PEAKING	T464 T104	0	0	0	0	0	1	0
11	TRANSMISSION	T466 T106	0	0	0	0	0	20	0
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	0	22	0
13 DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460 D100	0	0	0	0	0	299	0
15	SECONDARY	D462 D102	0	0	0	0	0	159	0
16	SERVICES	D464 D104	0	0	0	0	0	3	0
17	METERS	D466 D106	2	0	0	0	0	2	0
18	TOTAL DIST DEPREC EXPENSE	D481	2	0	0	0	0	463	0
19 GENERAL & INTANG DEPRECIATION									
20	LABOR RELATED	G460 G100	0	0	0	0	36	116	1
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	0	45	45	0
22	ADJ S - SEBRING	G464 G100	0	0	0	0	-3	-10	0
23	TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	0	78	151	1
24	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	78	879	1

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FLORIDA POWER CORPORATION
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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500 GP19	225	55	5	8	102	43	1
4	TOTAL REAL EST & PROP TAX	L521	225	55	5	8	102	43	1
5 PAYROLL TAX									
6	TOTAL	L530 K627	63	6	20	1	12	5	0
7	TOTAL PAYROLL TAX	L551	63	6	20	1	12	5	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	288	61	25	9	114	48	1
9 OTHER TAXES & MISC EXPENSES									
10	REVENUE TAXES	M600 R600	526	86	93	11	170	67	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	-5	-1	0	0	-2	-1	0
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-522	-85	-93	-11	-169	-66	-1
13	MISC ALLOWABLE EXPENSES	M621	-1	0	0	0	-1	0	0
14 PRELIMINARY SUMMARY									
15	TOTAL O & M EXPENSE	OM31	2,423	224	748	28	449	141	4
16	TOTAL DEPRECIATION EXPENSE	DE41	880	256	33	21	319	167	3
17	TOTAL OTHER TAX & MISC EXPENSE	L591	288	61	25	9	114	48	1
18	MISC ALLOWABLE EXPENSES	M621	-1	0	0	0	-1	0	0
19	TOTAL OP EXP EX INC & REV TAX	OP61	3,590	541	806	58	881	356	8

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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	AMOUNT ALLOCABLE	L500 GP19	1	0	0	0	10	225	0
4	TOTAL REAL EST & PROP TAX	L521	1	0	0	0	10	225	0
<u>5 PAYROLL TAX</u>									
6	TOTAL	L530 K627	0	0	0	0	19	63	0
7	TOTAL PAYROLL TAX	L551	0	0	0	0	19	63	0
8	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	288	0
<u>9 OTHER TAXES & MISC EXPENSES</u>									
10	REVENUE TAXES	M600 R600	1	0	0	0	96	525	1
11	ADJ B - GAIN/LOSS PROPERTY	M604 GP19	0	0	0	0	0	-4	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	M608 R600	-1	0	0	0	-95	-521	-1
13	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	0	-1
<u>14 PRELIMINARY SUMMARY</u>									
15	TOTAL O & M EXPENSE	OM31	3	0	0	0	824	2,421	2
16	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	78	879	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	29	288	0
18	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	1	0	-1
19	TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	932	3,588	2

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	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>									
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	313	58	22	11	159	63	1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	-21	-4	-1	-1	-11	-4	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	292	54	21	10	148	59	1
7	TOTAL INTEREST EXPENSE	Y783	292	54	21	10	148	59	1
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	252	62	6	8	114	48	1
10	TOTAL SIT UNALLOW FOR FIT	Y861	252	62	6	8	114	48	1
11	NET DEDUCTIONS AND ADDITIONS	Y871	40	-8	15	2	34	11	0
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	-96	-23	-2	-3	-44	-18	0
15	ADJ R - TAX ON AFUDC	2762 GP19	2	0	0	0	1	0	0
16	TOTAL FED PROV DEF IT (410.1)	2781	-94	-23	-2	-3	-43	-18	0
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	2804 GP19	20	5	0	1	9	4	0
20	TOTAL AMORTIZED ITC	2813	20	5	0	1	9	4	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	2781	-94	-23	-2	-3	-43	-18	0
23	TOTAL AMORTIZED ITC	2813	-20	-5	-0	-1	-9	-4	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-114	-28	-2	-4	-52	-22	0
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	1,124	208	77	38	572	226	5
27	NET DEDUCTIONS AND ADDITIONS	Y871	-40	8	-15	-2	-34	-11	-0
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-114	-28	-2	-4	-52	-22	0
29	BASE FOR FIT COMPUTATION	1865	970	188	60	32	486	193	5
30	FIT FACTOR K190/(1-K190)	1867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST - MANUAL ENTRY</u>									
4	TOTAL	Y760 RB91	1	0	0	0	-1	314	-1
5	ADJ Q - INTEREST SYNCHRONIZ	Y762 RB91	0	0	0	0	0	-21	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	1	0	0	0	-1	293	-1
7	TOTAL INTEREST EXPENSE	Y783	1	0	0	0	-1	293	-1
<u>8 ADDITIONS</u>									
9	NET ADDITIONS & DEDUCTIONS	Y824 GP19	1	0	0	0	12	252	0
10	TOTAL SIT UNALLOW FOR FIT	Y861	1	0	0	0	12	252	0
11	NET DEDUCTIONS AND ADDITIONS	Y871	0	0	0	0	-13	41	-1
<u>12 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>13 FED PROV DEF INC TAX (410.1)</u>									
14	NET FED & STATE DIT	2760 GP19	0	0	0	0	-4	-94	-2
15	ADJ R - TAX ON AFUDC	2762 GP19	0	0	0	0	0	1	1
16	TOTAL FED PROV DEF IT (410.1)	2781	0	0	0	0	-4	-93	-1
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	0	0	0	0	1	20	0
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	1	20	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-93	-1
23	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-1	-20	-0
24	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-5	-113	-1
<u>25 FEDERAL INCOME TAX COMPUTATION</u>									
26	RETURN ON RATE BASE	R751	3	0	0	0	-5	1,124	0
27	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	13	-41	1
28	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-5	-113	-1
29	BASE FOR FIT COMPUTATION	I865	3	0	0	0	3	970	0
30	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846		0.53846

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FLORIDA POWER CORPORATION
 FUNCTIONAL COST OF SERVICE \$(000'S)
 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PRELIM FEDERAL INCOME TAX	1869	523	101	32	17	262	104	3
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	-114	-28	-2	-4	-52	-22	0
3	NET FED INCOME TAX ALLOWABLE	1879	409	73	30	13	210	82	3
4	FEDERAL INCOME TAX PAYABLE								
5	PRELIM FEDERAL INCOME TAX	1869	523	101	32	17	262	104	3
6	NET FED INCOME TAX PAYABLE	1889	523	101	32	17	262	104	3
7	STATE INCOME TAX								
8	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	STATE INCOME TAX ADJUSTMENTS								
10	SUMMARY OF SIT CALCULATION								
11	RETURN ON RATE BASE	R751	1,124	208	77	38	572	226	5
12	NET FED INCOME TAX ALLOWABLE	1879	409	73	30	13	210	82	3
13	NET DEDUCTIONS AND ADDITIONS	Y871	-40	8	-15	-2	-34	-11	-0
14	BASE FOR SIT COMPUTATION	J965	1,493	289	92	49	748	297	8
15	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
16	PRELIMINARY STATE INCOME TAX	J969	86	17	5	3	44	17	0
17	NET STATE INCOME TAX ALLOWABLE	J979	86	17	5	3	44	17	0
18	STATE INCOME TAX PAYABLE								
19	PRELIMINARY STATE INCOME TAX	J969	86	17	5	3	44	17	0
20	NET STATE INCOME TAX PAYABLE	J989	86	17	5	3	44	17	0
21	COMPOSITE TAX RATE	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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INCOME TAX BASED ON RETURN		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRELIM FEDERAL INCOME TAX	1869	2	0	0	0	2	523	0
2	TOTAL FEDERAL TAX ADJUSTMENTS	2863	0	0	0	0	-5	-113	-1
3	NET FED INCOME TAX ALLOWABLE	1879	2	0	0	0	-3	410	-1
<u>4 FEDERAL INCOME TAX PAYABLE</u>									
5	PRELIM FEDERAL INCOME TAX	1869	2	0	0	0	2	523	0
6	NET FED INCOME TAX PAYABLE	1889	2	0	0	0	2	523	0
<u>7 STATE INCOME TAX</u>									
8	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
<u>9 STATE INCOME TAX ADJUSTMENTS</u>									
<u>10 SUMMARY OF SIT CALCULATION</u>									
11	RETURN ON RATE BASE	R751	3	0	0	0	-5	1,124	0
12	NET FED INCOME TAX ALLOWABLE	1879	2	0	0	0	-3	410	-1
13	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	-0	13	-41	1
14	BASE FOR SIT COMPUTATION	J965	5	0	0	0	5	1,493	0
15	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820	0.05820		0.05820
16	PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	86	0
17	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	86	0
<u>18 STATE INCOME TAX PAYABLE</u>									
19	PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	0	86	0
20	NET STATE INCOME TAX PAYABLE	J989	0	0	0	0	0	86	0
21	COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	3	3	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	50	0	0	0	50	0	0
5 GROSS PLANT RELATED	Q006 GP19	5	1	0	0	2	1	0
6 RATE BASE RELATED	Q008 RB91	23	4	2	1	12	5	0
7 ENERGY NON-FUEL RELATED	Q010 K312	17	0	17	0	0	0	0
8 DISTRIBUTION SERVICES	Q012 K244	2	0	0	0	0	0	2
9 DISTRIBUTION SECONDARY	Q014 K242	31	0	0	0	0	31	0
10 <u>CUSTOMER ACCOUNTING</u>	Q016 K412	1	0	0	0	0	0	0
11 <u>TOTAL REVENUE CREDITS</u>	Q027	133	8	19	2	64	37	2
12 <u>COST OF SERVICE COMPUTATION</u>								
13 TOTAL OP EXP EX INC & REV TAX	OP61	3,590	541	806	58	881	356	8
14 RETURN ON RATE BASE	R751	1,124	208	77	38	572	226	5
15 NET FED INCOME TAX ALLOWABLE	1879	409	73	30	13	210	82	3
16 NET STATE INCOME TAX ALLOWABLE	J979	86	17	5	3	44	17	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-133	-8	-19	-2	-64	-37	-2
18 <u>SUBTOTAL B</u>	CS03	5,076	831	899	110	1,643	644	14
19 <u>REVENUE TAX FACTOR</u>	L031		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	5,076	831	899	110	1,643	644	14
21 CLASS REVENUES=COST OF SERVICE	R602	5,076	831	900	110	1,643	643	14
22 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-5,076	-831	-899	-110	-1,643	-644	-14
23 <u>COMPOSITE TAX RATE</u>	CTAX		0.38575	0.38575	0.38575	0.38575	0.38575	0.38575

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FLORIDA POWER CORPORATION
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	3	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	1	0
4 DISTRIBUTION PLANT RELATED	Q004 D100	0	0	0	0	0	50	0
5 GROSS PLANT RELATED	Q006 GP19	0	0	0	0	0	4	1
6 RATE BASE RELATED	Q008 RB91	0	0	0	0	0	24	-1
7 ENERGY NON-FUEL RELATED	Q010 K312	0	0	0	0	0	17	0
8 DISTRIBUTION SERVICES	Q012 K244	0	0	0	0	0	2	0
9 DISTRIBUTION SECONDARY	Q014 K242	0	0	0	0	0	31	0
10 CUSTOMER ACCOUNTING	Q016 K412	0	0	0	0	1	1	0
11 TOTAL REVENUE CREDITS	Q027	0	0	0	0	1	133	0
12 COST OF SERVICE COMPUTATION								
13 TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	0	932	3,588	2
14 RETURN ON RATE BASE	R751	3	0	0	0	-5	1,124	0
15 NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	-3	410	-1
16 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	0	86	0
17 TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-1	-133	-0
18 SUBTOTAL B	CS03	11	0	0	0	923	5,075	1
19 REVENUE TAX FACTOR	L031	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
20 TOTAL ELECTRIC COST OF SERVICE	CS05	11	0	0	0	923	5,075	1
21 CLASS REVENUES=COST OF SERVICE	R602	11	0	0	0	923	5,075	1
22 TOTAL ELECTRIC COST OF SERVICE	CS05	-11	-0	-0	-0	-923	-5,075	-1
23 COMPOSITE TAX RATE	CTAX	0.38575	0.38575	0.38575	0.38575	0.38575		0.38575

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FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496
4	PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245	30,245
5	COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206
6	SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268	2,268
7	CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775	112,775
8	ITC	K110	45,145	45,145	45,145	45,145	45,145	45,145
9	DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362	292,362
10	TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497
11	<u>COST OF CAPITAL</u>							
12	LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133	0.07133
13	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
14	COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200	0.13200
15	SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
16	CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105	0.06105
17	ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821	0.10821
18	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	<u>WEIGHTED COST OF CAPITAL</u>							
20	LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367	0.02367
21	PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037
22	COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081	0.07081
23	SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003
24	CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188	0.00188
25	ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133	0.00133
26	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809	0.09809
28	<u>TAX RATES AND SPECIAL FACTORS</u>							
29	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
31	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
32	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33	REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 RATE OF RETURN								
2 CAPITALIZATION AMOUNTS								
3 LONG TERM DEBT	K100	1,216,496	1,216,496	1,216,496	1,216,496	1,216,496		1,216,496
4 PREFERRED STOCK	K102	30,245	30,245	30,245	30,245	30,245		30,245
5 COMMON STOCK	K104	1,966,206	1,966,206	1,966,206	1,966,206	1,966,206		1,966,206
6 SHORT-TERM DEBT	K106	2,268	2,268	2,268	2,268	2,268		2,268
7 CUSTOMER DEPOSITS	K108	112,775	112,775	112,775	112,775	112,775		112,775
8 ITC	K110	45,145	45,145	45,145	45,145	45,145		45,145
9 DEFERRED INCOME TAX	K112	292,362	292,362	292,362	292,362	292,362		292,362
10 TOTAL	K115	3,665,497	3,665,497	3,665,497	3,665,497	3,665,497		3,665,497
11 COST OF CAPITAL								
12 LONG TERM DEBT	K120	0.07133	0.07133	0.07133	0.07133	0.07133		0.07133
13 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513		0.04513
14 COMMON STOCK	K124	0.13200	0.13200	0.13200	0.13200	0.13200		0.13200
15 SHORT-TERM DEBT	K126	0.04920	0.04920	0.04920	0.04920	0.04920		0.04920
16 CUSTOMER DEPOSITS	K128	0.06105	0.06105	0.06105	0.06105	0.06105		0.06105
17 ITC	K130	0.10821	0.10821	0.10821	0.10821	0.10821		0.10821
18 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
19 WEIGHTED COST OF CAPITAL								
20 LONG TERM DEBT	K141	0.02367	0.02367	0.02367	0.02367	0.02367		0.02367
21 PREFERRED STOCK	K143	0.00037	0.00037	0.00037	0.00037	0.00037		0.00037
22 COMMON STOCK	K145	0.07081	0.07081	0.07081	0.07081	0.07081		0.07081
23 SHORT-TERM DEBT	K147	0.00003	0.00003	0.00003	0.00003	0.00003		0.00003
24 CUSTOMER DEPOSITS	K149	0.00188	0.00188	0.00188	0.00188	0.00188		0.00188
25 ITC	K151	0.00133	0.00133	0.00133	0.00133	0.00133		0.00133
26 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
27 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09809	0.09809	0.09809	0.09809	0.09809		0.09809
28 TAX RATES AND SPECIAL FACTORS								
29 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
30 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
31 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
32 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000
33 REVENUE TAX RATE	K196	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	1,216,496	0.33188	0.07133	0.02367
PREFERRED STOCK	30,245	0.00825	0.04513	0.00037
COMMON STOCK	1,966,206	0.53641	0.13200	0.07081
SHORT-TERM DEBT	2,268	0.00062	0.04920	0.00003
CUSTOMER DEPOSITS	112,775	0.03077	0.06105	0.00188
ITC	45,145	0.01232	0.10821	0.00133
DEFERRED INCOME TAX	292,362	0.07976	0.00000	0.00000
<u>TOTAL</u>	<u>3,665,497</u>	<u>1.00000</u>		<u>0.09809</u>

FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 WAGES AND SALARIES								
31	PROD. DEMAND - BASE	K600 K200	61	61	0	0	0	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	9	9	0	0	0	0
33	PROD. DEMAND - PEAKING	K604 K204	5	5	0	0	0	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	229	0	229	0	0	0
35	TRANSMISSION	K610 T121	9	1	0	8	0	0
36	DISTRIBUTION	K612 D141	200	0	0	0	139	59
37	TOTAL PTD WAGES & SALARIES	K617	513	76	229	8	139	59
38	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.14815	0.44639	0.01559	0.27096	0.11501
39	CUSTOMER ACCOUNTING	K620 K667	151	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	27	0	0	0	0	0
41	ECCR	K624 K400	47	0	0	0	0	0

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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 LIGHTING ENERGY

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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>									
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PROD. PEAKING - % * 1000	K204	0	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANS AVG 12 CP - % * 1000	K220	0	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	ENERGY EXCL WHOL D.A. - %*1000	K306	0	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	ENERGY EXCL D.A. TALL - %*1000	K312	0	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	0	100,000	100,000	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS EXP - % * 1000	K412	0	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING EXPENSE - % * 1000	K414	0	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>30 WAGES AND SALARIES</u>									
31	PROD. DEMAND - BASE	K600 K200	0	0	0	0	0	61	0
32	PROD. DEMAND - INTERMEDIATE	K602 K202	0	0	0	0	0	9	0
33	PROD. DEMAND - PEAKING	K604 K204	0	0	0	0	0	5	0
34	PRODUCTION ENERGY - ALLOCABLE	K608 K306	0	0	0	0	0	229	0
35	TRANSMISSION	K610 T121	0	0	0	0	0	9	0
36	DISTRIBUTION	K612 D141	1	0	0	0	0	200	0
37	TOTAL PTD WAGES & SALARIES	K617	1	0	0	0	0	513	0
38	WTD PTD WAGE & SAL RATIOS	K619	0.00195	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620 K667	0	0	0	0	151	151	0
40	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	0	27	27	0
41	ECCR	K624 K400	0	0	0	0	47	47	0

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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTOCSS WAGES & SALARIES	K627	738	76	229	8	139	59	1
2	WTD PTOCSS WAGE & SAL RATIOS	K629	1.00000	0.10298	0.31030	0.01084	0.18835	0.07995	0.00136
3	ADMINISTRATIVE & GENERAL	K630 K627	37	4	11	0	7	3	0
4	TOTAL WAGES AND SALARIES EXP	K633	775	80	240	8	146	62	1
5	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.10323	0.30968	0.01032	0.18839	0.08000	0.00129
6 WTG CUST ACCOUTING EXPENSE									
7	METER READING	K640 K410	2	0	0	0	0	0	0
8	CUSTOMER RECORDS	K642 K412	331	0	0	0	0	0	0
9	BILLING	K644 K414	303	0	0	0	0	0	0
10	TOTAL ALLOCATOR NO 1	K667	636	0	0	0	0	0	0
11	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12 RECOV FUEL ENERGY EXPENSE									
13	AMOUNT ALLOCABLE	K672 K306	6,192	0	6,192	0	0	0	0
14	TOTAL ALLOCATOR NO 2	K697	6,192	0	6,192	0	0	0	0
15	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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FLORIDA POWER CORPORATION
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ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627	1	0	0	0	225	738	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00136	0.00000	0.00000	0.00000	0.30488	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630 K627	0	0	0	0	11	36	1
4	TOTAL WAGES AND SALARIES EXP	K633	1	0	0	0	236	774	1
5	WTD WAGE AND SALARY RATIOS	K639	0.00129	0.00000	0.00000	0.00000	0.30452	0.99871	0.00129
6 WTG CUST ACCOUTING EXPENSE									
7	METER READING	K640 K410	2	0	0	0	0	2	0
8	CUSTOMER RECORDS	K642 K412	0	0	0	0	331	331	0
9	BILLING	K644 K414	0	0	0	0	303	303	0
10	TOTAL ALLOCATOR NO 1	K667	2	0	0	0	634	636	0
11	WTD RATIOS	K669	0.00314	0.00000	0.00000	0.00000	0.99686	1.00000	0.00000
12 RECOV FUEL ENERGY EXPENSE									
13	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	0	6,192	0
14	TOTAL ALLOCATOR NO 2	K697	0	0	0	0	0	6,192	0
15	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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FLORIDA POWER CORPORATION
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06423	0.00000	0.93577	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.87913	0.00000	0.12087	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.69537	0.29514
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00336	0.00000	0.04888	0.65904	0.27972
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.26293	0.00000	0.03615	0.48739	0.20687
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.07945	0.23885	0.00820	0.14505	0.06151
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.24474	0.02368	0.03338	0.45346	0.19246
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.32281	0.02208	0.03455	0.37589	0.18051
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.07733	0.00000	0.92267	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.71202	0.27849
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00359	0.00000	0.04287	0.67893	0.26555
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.09055	0.27164	0.00896	0.16517	0.06965
17	WTD NET C & O PLANT RATIOS	C229	1.00000	0.23077	0.00000	0.00000	0.46154	0.23077
18	WTD NET PLANT RATIOS	NP29	1.00000	0.18236	0.02495	0.03245	0.51545	0.20201
<u>19 RATE BASE ADJUSTMENTS</u>								
<u>20 WORKING CAPITAL</u>								
21	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.04979	0.80169	0.00675	0.09283	0.03966
22	WTD RATIOS	W689	1.00000	0.26316	0.00000	0.03630	0.48820	0.20690
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.08671	0.31485	0.01066	0.18550	0.06681
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.24924	1.54103	0.03951	0.35866	0.20365
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	R829	1.00000	0.18359	0.02525	0.03388	0.51348	0.20102
27	WTD TOTAL RATE BASE RATIOS	R899	1.00000	0.18548	0.06878	0.03404	0.50903	0.20110
<u>28 O & M EXPENSES</u>								
29	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.08000	0.00000	0.92000	0.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.77181	0.21700
32	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00509	0.00509	0.00000	0.00849	0.00340
33	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	WTD A & G EXP RATIOS	A339	1.00000	0.09029	0.28894	0.01129	0.22348	0.09481
35	WTD O & M EXP RATIOS	OM39	1.00000	0.09245	0.30871	0.01156	0.18531	0.05819
<u>36 DEPRECIATION EXPENSES</u>								

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00370	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00351	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00259	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00103	0.00000	0.00000	0.46489	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.00244	0.00000	0.00000	0.04608	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00217	0.00000	0.00000	0.05891	1.00011	-0.00011
11 NET ELECTRIC PLANT								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.00364	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00347	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00100	0.00000	0.00000	0.39104	0.99900	0.00100
17	WTD NET C & O PLANT RATIOS	C229	0.00000	0.00000	0.00000	0.07692	1.00000	0.00000
18	WTD NET PLANT RATIOS	NP29	0.00265	0.00000	0.00000	0.03583	0.99991	0.00009
19 RATE BASE ADJUSTMENTS								
20 WORKING CAPITAL								
21	WTD MATERIAL & SUPPLY RATIOS	W669	0.00084	0.00000	0.00000	0.00928	1.00169	-0.00169
22	WTD RATIOS	W689	0.00181	0.00000	0.00000	0.00000	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00142	0.00000	0.00000	0.33049	0.99787	0.00213
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00000	0.00000	0.00000	-1.37994	1.01520	-0.01520
25 RATE BASE								
26	WTD NET OCRB RATIOS	RB29	0.00261	0.00000	0.00000	0.03595	0.99991	0.00009
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00253	0.00000	0.00000	-0.00471	1.00035	-0.00035
28 O & M EXPENSES								
29	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
30	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
31	WTD DIST O & M EXP RATIOS	D349	0.00224	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD CUST ACCT EXP RATIOS	C319	0.00340	0.00000	0.00000	0.97453	1.00000	0.00000
33	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	WTD A & G EXP RATIOS	A339	0.00000	0.00000	0.00000	0.28668	0.99549	0.00451
35	WTD O & M EXP RATIOS	OM39	0.00124	0.00000	0.00000	0.34007	0.99917	0.00083
36 DEPRECIATION EXPENSES								

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.09091	0.00000	0.90909	0.00000	0.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.64579	0.34341	0.00648
4 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.07237	0.21711	0.00658	0.13158	0.05263	0.00000
5 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.29091	0.03750	0.02386	0.36250	0.18977	0.00341
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.24444	0.02222	0.03556	0.45333	0.19111	0.00444
8 WTD PAYROLL TAX RATIOS	L559	1.00000	0.09524	0.31746	0.01587	0.19048	0.07937	0.00000
9 WTD OTHER TAX RATIOS	L599	1.00000	0.21181	0.08681	0.03125	0.39583	0.16667	0.00347
10 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.15070	0.22451	0.01616	0.24540	0.09916	0.00223
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.16371	0.17711	0.02167	0.32368	0.12687	0.00276
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	1.00000	0.21566	0.74337	0.00000	0.00000	0.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.08000	0.00000	0.92000	0.00000	0.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.77181	0.21700	0.00895
18 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.14815	0.44639	0.01559	0.27096	0.11501	0.00195
21 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.10298	0.31030	0.01084	0.18835	0.07995	0.00136
22 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.10323	0.30968	0.01032	0.18839	0.08000	0.00129
23 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST DEPREC EXP RATIOS	D489	0.00432	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.00000	0.51316	0.99342	0.00658
5 WTD TOT DEPREC EXP RATIOS	DE49	0.00227	0.00000	0.00000	0.00000	0.08864	0.99886	0.00114
6 OTHER TAXES & MISC EXPENSES								
7 WTD REAL EST & PROP TAX RATIOS	L529	0.00444	0.00000	0.00000	0.00000	0.04444	1.00000	0.00000
8 WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.00000	0.30159	1.00000	0.00000
9 WTD OTHER TAX RATIOS	L599	0.00347	0.00000	0.00000	0.00000	0.10069	1.00000	0.00000
10 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	-1.00000	0.00000	1.00000
11 WTD OP EXP EX INC & REV RATIOS	OP69	0.00167	0.00000	0.00000	0.00000	0.25961	0.99944	0.00056
12 INCOME TAXES								
13 WTD TOTAL ELECTRIC REVENUE	CS09	0.00217	0.00000	0.00000	0.00000	0.18184	0.99980	0.00020
14 OPERATING EXPENSES								
15 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	0.04096	1.00000	0.00000
16 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD DIST O & M EXP RATIOS	D349	0.00224	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
19 WAGES AND SALARIES (K600-K639)								
20 WTD PTD WAGE & SAL RATIOS	K619	0.00195	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00136	0.00000	0.00000	0.00000	0.30488	1.00000	0.00000
22 WTD WAGE AND SALARY RATIOS	K639	0.00129	0.00000	0.00000	0.00000	0.30452	0.99871	0.00129
23 WTD RATIOS	K669	0.00314	0.00000	0.00000	0.00000	0.99686	1.00000	0.00000

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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	5,076	831	900	110	1,643	643	14
3	TOTAL REVENUE CREDITS	Q027	133	8	19	2	64	37	2
4	TOTAL ELECTRIC REVENUE	CS07	5,209	839	919	112	1,707	680	16
5	TOTAL OP EXP EX INC & REV TAX	OP61	-3,590	-541	-806	-58	-881	-356	-8
6	NET INCOME	N101	1,619	298	113	54	826	324	8
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-292	-54	-21	-10	-148	-59	-1
9	TOTAL SIT UNALLOW FOR FIT	Y861	252	62	6	8	114	48	1
10	PRELIMINARY TAXABLE INCOME	T101	1,579	306	98	52	792	313	8
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	1,579	306	98	52	792	313	8
13	STATE TAXABLE INCOME	S101	1,579	306	98	52	792	313	8
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
16	PRELIM SIT = S101 * K192	ST01	86	17	5	3	44	17	0
17	STATE INC TAX PAYABLE	SP01	86	17	5	3	44	17	0
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	86	17	5	3	44	17	0
20	NET STATE INC TAX ALLOWABLE	SA01	86	17	5	3	44	17	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	1,579	306	98	52	792	313	8
23	STATE INC TAX PAYABLE	SP01	-86	-17	-5	-3	-44	-17	-0
24	NET FEDERAL TAXABLE INCOME	F101	1,493	289	93	49	748	296	8
25	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
26	PRELIM FIT = F101 * K190	FT01	524	101	33	17	262	104	3
27	TOTAL FED PROV DEF IT (410.1)	Z781	-94	-23	-2	-3	-43	-18	0
28	TOTAL AMORTIZED ITC	Z813	-20	-5	-0	-1	-9	-4	-0
29	NET FED INC TAX ALLOWABLE	FA01	410	73	31	13	210	82	3
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	524	101	33	17	262	104	3
32	FED INC TAX PAYABLE	FP01	524	101	33	17	262	104	3
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	N101	1,619	298	113	54	826	324	8

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FLORIDA POWER CORPORATION
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 PROJECTED CALENDAR YEAR 2002 DATA, FULLY ADJUSTED
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INCOME TAX BASED ON REVENUE		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FIXTURE/MAINT	LIGHTING POLES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	11	0	0	0	923	5,075	1
3	TOTAL REVENUE CREDITS	Q027	0	0	0	0	1	133	0
4	TOTAL ELECTRIC REVENUE	CS07	11	0	0	0	924	5,208	1
5	TOTAL OP EXP EX INC & REV TAX	OP61	-6	-0	-0	-0	-932	-3,588	-2
6	NET INCOME	N101	5	0	0	0	-8	1,620	-1
<u>7 ADJUSTMENTS TO NET INCOME</u>									
8	TOTAL INTEREST EXPENSE	Y783	-1	-0	-0	-0	1	-293	1
9	TOTAL SIT UNALLOW FOR FIT	Y861	1	0	0	0	12	252	0
10	PRELIMINARY TAXABLE INCOME	T101	5	0	0	0	5	1,579	0
<u>11 STATE INCOME TAX COMPUTATION</u>									
12	PRELIMINARY TAXABLE INCOME	T101	5	0	0	0	5	1,579	0
13	STATE TAXABLE INCOME	S101	5	0	0	0	5	1,579	0
<u>14 STATE INCOME TAX PAYABLE</u>									
15	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500
16	PRELIM SIT = S101 * K192	ST01	0	0	0	0	0	86	0
17	STATE INC TAX PAYABLE	SP01	0	0	0	0	0	86	0
<u>18 SIT ALLOWABLE</u>									
19	STATE INC TAX PAYABLE	SP01	0	0	0	0	0	86	0
20	NET STATE INC TAX ALLOWABLE	SA01	0	0	0	0	0	86	0
<u>21 FEDERAL INCOME TAX COMPUTATION</u>									
22	PRELIMINARY TAXABLE INCOME	T101	5	0	0	0	5	1,579	0
23	STATE INC TAX PAYABLE	SP01	-0	-0	-0	-0	-0	-86	-0
24	NET FEDERAL TAXABLE INCOME	F101	5	0	0	0	5	1,493	0
25	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000
26	PRELIM FIT = F101 * K190	FT01	2	0	0	0	2	524	0
27	TOTAL FED PROV DEF IT (410.1)	Z781	0	0	0	0	-4	-93	-1
28	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-1	-20	-0
29	NET FED INC TAX ALLOWABLE	FA01	2	0	0	0	-3	411	-1
<u>30 FEDERAL INCOME TAX PAYABLE</u>									
31	PRELIM FIT = F101 * K190	FT01	2	0	0	0	2	524	0
32	FED INC TAX PAYABLE	FP01	2	0	0	0	2	524	0
<u>33 PRELIMINARY SUMMARY</u>									
34	NET INCOME	N101	5	0	0	0	-8	1,620	-1

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 NET FED INC TAX ALLOWABLE	FA01	-410	-73	-31	-13	-210	-82	-3
2 NET STATE INC TAX ALLOWABLE	SA01	-86	-17	-5	-3	-44	-17	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	1,123	208	77	38	572	225	5
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.09802	0.09788	0.09772	0.09744	0.09808	0.09766	0.10638

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FIXTURE/MAINT</u>	<u>LIGHTING POLES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 NET FED INC TAX ALLOWABLE	FA01	-2	-0	-0	-0	3	-411	1
2 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-0	-0	-86	-0
3 OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	0	-5	1,123	0
4 RATE OF RETURN EARNED (SCH 14)	RORX	0.10345	0.00000	0.00000	0.00000	0.09259	0.09798	0.00000

VI. STUDY DESCRIPTION & PROCEDURES

**Florida Power Corporation
Allocated Class Cost of Service
&
Rate of Return Study**

VI. Study Description & Procedures

A. Class Allocated Cost of Service & Rate of Return Study

The retail jurisdictional data derived from the Jurisdictional Separation Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing the Class Allocated Cost of Service & Rate of Return Study. All costs in the Jurisdictional Separation Study had been classified into functional categories suitable for jurisdictional separation. This classification was maintained in the resultant retail allocated data for purposes of further functional allocation of this data to retail rate classes.

Functional allocation factors derived in Section III are employed in the ECOS model to allocate the Total Electric data to the various retail rate classes. The full ECOS output is provided in Section II which contains schedules showing the allocations for each type of cost, i.e. electric plant in service, accumulated provision for depreciation, O&M expenses, depreciation expenses, and taxes. The top sheet or Schedule 1 of the ECOS model summarizes the resultant cost allocations and computes, on the basis of the class revenues inputted, the class rates of return and amounts of revenue surplus or deficiencies from an allowed rate of return.

B. Class Functional Cost of Service & Derivation of Unit Costs

The respective allocated class data derived from the Allocated Class Cost of Service & Rate of Return Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing that class's Functional Cost of Service. Input allocation factors are established such that the resulting classified costs for each rate class can be directly assigned to one of the following functional categories: a) Production Capacity, b) Production Energy, c) Transmission Capacity, d) Distribution Primary, e) Distribution Secondary, f) Distribution Services, g) Metering, h) IS Equipment, or i) Lighting fixtures and poles.

The results of the class functional costs of service are summarized in Section IV. Unit costs are derived thereon by dividing the class's functional costs of service by appropriate billing units of the respective class.